MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY
OF ECONOMICS

CUSTOMS RISKS

Guidelines for practical tasks, laboratory work, and independent study

for Master's (second) degree higher education students of specialty D2 "Finance, Banking, Insurance and Stock Market" of the study program "Customs Control"

Kharkiv
S. Kuznets KhNUE
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Compiled by S. Achkasova

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The main practical tasks, laboratory and self-study tasks are presented. Test tasks, questions for independent work, questions for testing knowledge are provided. Guidelines for performing practical, laboratory and self-study tasks are given.

For Master's (second) degree higher education students of specialty D2 "Finance, Banking, Insurance and Stock Market" of the study program "Customs Control".

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Introduction

In the context of intensified globalization, growing international trade, and increasing economic interdependence, customs risks have become a crucial element in ensuring both national security and effective state regulation of cross-border commerce.

These risks encompass a broad spectrum of potential violations, including incorrect declarations, misuse of preferential regimes, and illegal movements of restricted goods, all of which may cause substantial financial and reputational damage.

With the rise of digital technologies in customs procedures, new challenges emerge, such as cybersecurity threats, data manipulation, and fraudulent activities that complicate verification and risk management.

The development of the country's foreign economic activity and the foundations of its customs policy affect approaches to customs risk management. Mastering the skills of detecting violations of customs legislation, carrying out a qualified analysis and assessment of customs risks, using various tools for managing them and formulating appropriate customs control measures are important competencies needed by future specialists in the field of customs control.

Familiarity with customs risks in the context of various methods, forms and tools of risk prevention, identification, analysis and management ensure a more productive organization of customs control and reduce its selectivity.

The study program of the course "Customs Risks" is compiled in accordance with the educational training program of (second) master's degree higher education students of specialty D2 "Finance, Banking, Insurance and Stock Market".

The purpose of studying the course is the formation of students' knowledge about the role, functions and minimization of customs risks into the customs security system and the organization of customs control, the ability to perform analysis and evaluate customs risks, as well as risk management tools.

The objectives of the course are:

studying the essence of the concepts "customs risks", "customs security" and "customs risk management" from the point of view of current legislation and approaches of Ukrainian and foreign scientists;

substantiating the functions and tasks of the customs risk system in ensuring the economic and customs security of the country;

consideration of the regulatory framework for the functioning of the customs risk management system;

mastering the tools of analysis and assessment of customs risks, the methodology of development and implementation of customs risk management measures to determine the forms and scope of customs control;

analysis of foreign experience in the use of innovative approaches to customs risk management with determination of the possibility of its implementation at the national level;

formation of a system of theoretical knowledge, applied skills and skills in relation to analysis and management of customs risks.

The object of the educational discipline is customs risks in ensuring customs security and organization of customs control.

The subject of the course is a system of relationships that arise during customs risk management in ensuring customs security and organization of customs control.

The learning outcomes and competences formed by the course are defined in Table 1.

Table 1

Learning outcomes and competences formed by the course

Learning outcomes	Competences
LO05	GC2, GC6, GC8, SC5, SC12
LO09	SC9
LO10	SC12
LO16	GC2, GC5, SC12

Note.

GC2 is the ability to communicate in a foreign language.

GC5 is the ability to make informed decisions.

GC6 is interpersonal skills.

GC8 is the ability to work in an international context.

SC5 is the ability to assess the limits of one's own professional competence and improve professional qualifications.

SC9 is the ability to develop technical tasks for the design of information systems in the field of finance, banking, insurance and stock market.

SC12 is the ability to apply the risk management system in the process of customs clearance of goods to optimize customs control procedures for goods and vehicles.

LO05 is the ability to communicate freely in a foreign language orally and in writing on professional and scientific issues, present and discuss research results.

LO09 is the ability to apply management skills in finance, banking, insurance and stock market.

LO10 is the ability to carry out diagnostics and modeling of financial activities of economic entities.

LO16 is the ability to manage customs risks and possession of methods for minimizing them to prevent violations of customs rules in the process of performing customs formalities.

Mastering the course "Customs Risks" involves the active participation of higher education students in practical and laboratory classes, and the performance of independent work.

Practical classes are a type of educational session in which the teacher organizes a detailed consideration by higher education students of individual theoretical issues of the course to form the skills and abilities for practical application of knowledge through the individual performance of appropriately formulated tasks.

The main goal of the practical lesson is to expand, deepen, and detail the theoretical knowledge obtained by higher education students in lectures and in the process of independent work, directing them to increase the level of assimilation of educational material, the formation of skills and abilities, and the development of scientific thinking and oral speech of higher education students.

Laboratory classes are a type of training session in which a higher education student, under the guidance of a teacher, personally conducts experiments, acquires practical skills and abilities in working with software products, in particular operating systems, office programs, browsers, mobile applications, automation systems, tools and environments for developing and deploying software products, cloud services, etc. Laboratory classes include conducting ongoing monitoring of the readiness of higher education students to perform specific laboratory work, completing tasks on the topic of the class, preparing an individual report on the work performed and defending it before a scientific and pedagogical worker.

Self-study is one of the main forms of organizing the educational process, in which a higher education student independently acquires or deepens the relevant knowledge, skills and abilities that are provided for by the expected program learning outcomes for a specific component of the study program. The scope and content of independent work is determined by the study program, curriculum and work program of the course, methodological materials, tasks, instructions, etc.

General requirements and a list of topics for creative work as part of self-study are provided in Appendix A.

Guidelines for the performance of practical, laboratory and self-study work

Content module 1
The content and description of customs risks

Topic 1. The essence, classification and sources of customs risks

Practical task 1

The company "Global Export" imports goods from different countries. When importing, it has to face various customs risks. Consider a situation: a company plans to import a 100,000 USD product from China.

During the execution of customs documents, the question arises about the classification of goods according to the Commodity Nomenclature of Foreign Economic Activity.

According to one classification, it is considered as electronics, and according to another, it is considered as a home appliance. This can have a significant impact on customs duties and taxes.

Consider both possible classifications and calculate the customs duties and taxes for each.

It is known that according to the "electronics" classification, customs duties are 10 % and taxes are 5 %.

According to the "household appliances" classification, customs duties are 5 % and taxes are 8 %.

How to choose the correct classification of goods and calculate customs costs, while minimizing customs risks?

Guidelines for practical task 1

To calculate customs costs and determine the optimal classification of goods for Global Export, we will first consider both possible classifications and compare their customs duties and taxes:

Classification 1 "electronics":

Customs duties: 10 % of the value of the goods.

Taxes: 5 % of the value of the goods.

Total customs costs 1: customs duties 1 + taxes 1.

Classification 2 "household appliances":

Customs duties: 5 % of the value of the goods.

Taxes: 8 % of the value of the goods.

Total customs costs 2: customs duties 2 + taxes 2.

Draw conclusions in order to obtain approaches to goods classification and customs cost calculation aimed at minimizing customs risks.

Practical task 1.2

During an inspection at the "Romny" customs post, officials discovered that the declared customs value of an imported batch of electronics was significantly lower than the market price. Discrepancies were also found between the invoices and the accompanying shipping documents.

Tasks:

Which customs risk management tools could have helped prevent this violation?

How should customs authorities act to prove the fact of customs value underestimation?

What preventive measures should the company implement to avoid similar situations in the future?

Guidelines for practical task 1.2

Review the principles of risk-oriented customs control and the role of automated risk management systems.

Discuss how data analysis, customs intelligence, and post-clearance audits contribute to identifying value manipulation.

Analyze relevant articles of the Customs Code of Ukraine and WCO guidelines on customs valuation.

Encourage students to simulate a decision-making process for verifying declared customs value.

Emphasize ethical and compliance aspects of fair customs declaration.

Practical task 1.3

A company imports textile goods and declares them as originating from a country that has a preferential trade agreement with Ukraine. During inspection, it was discovered that the certificates of origin were forged.

Tasks:

How can the State Customs Service of Ukraine verify the authenticity of such documents?

What steps should be followed during the investigation of this type of violation?

How can the government prevent the use of forged certificates in the future?

Guidelines for practical task 1.3

Explain the process of document verification through WCO and intergovernmental information exchange systems.

Discuss international cooperation in detecting and combating forgery of certificates of origin.

Examine legal consequences for importers and customs brokers involved in fraudulent certification.

Encourage students to propose preventive mechanisms, such as digital certification systems, blockchain tracing, or electronic databases of origin verification.

Highlight the importance of transparency and due diligence in foreign trade operations.

Practical task 1.4

According to the data provided by the Department of Customs Risk Profiling, calculated from information stored on the central ASMO "Inspector" server, it is necessary to determine the share of customs declarations for which, as a result of the execution of customs formalities determined by the ASRM system, actual discrepancies were detected.

For the Kyiv Customs Office in the first quarter of the current year:

Total number of customs declarations selected by ASUR for control: 41,533.

Number of declarations with actual discrepancies detected: 2,933.

Practical task 1.5

Calculate the indicator of the share of customs declarations with detected discrepancies.

Provide an evaluation of the result (e.g., "good", "satisfactory", etc.).

Prepare a short analytical conclusion, including: how this indicator reflects the effectiveness of customs risk management; which factors can influence changes in this indicator (e.g., quality of risk profiles, human factor, technical errors, etc.).

Guidelines for practical tasks 1.4, 1.5

Factors influencing the indicator.

Quality and relevance of risk profiles developed by the Department of Risk Profiling.

Staff qualification and compliance discipline during inspection procedures.

Quality of data integration between ASUR and ASMO "Inspector" systems.

Changes in trade patterns or fraudulent practices by importers.

Technical or procedural errors in data entry and processing.

Guidelines.

Before calculation, ensure accurate data collection from ASMO "Inspector" and Customs Risk Management modules.

Students should perform both manual and spreadsheet-based calculations to confirm precision.

Encourage group discussion: interpret the result from both the operational (customs) and analytical (management) perspectives.

Conduct a comparative analysis of this indicator across different customs offices (e.g., Kyiv, Lviv, Odesa).

Discuss the importance of maintaining a "golden ratio" where ASRM effectively detects real discrepancies without excessive intervention.

Integrate this exercise into a training simulation on customs risk assessment and data-driven decision-making.

The share of customs declarations for which, as a result of the execution of customs formalities determined by the ASRM system, actual discrepancies were detected = number of customs declarations with detected discrepancies × 100 % / total number of customs declarations selected by ASUR for customs formalities.

Laboratory work 1
Use of online customs payment calculators as a tool to mitigate customs risks of a shortfall in tax revenues to the state budget

The aim of the work is to acquire practical skills in using Ukrainian and foreign online customs payment calculators and interpreting the obtained results in the context of minimizing customs risks.

Task 1.1

In accordance with the option in the group list (Table 2), calculate customs payments in two ways using the online customs payment calculator of the Ukrainian customs broker UKRTRANSAGENT and the online customs payment calculator SimplyDuty developed by the British logistics services company ParcelWorks. Compare the results and draw a conclusion on how automation of customs payments calculation affects the mitigation of customs risks. Based on the results of the assignment, prepare an individual report, which should include: student's name, general information, description of the stages of work and results, conclusions. There is a possibility of using the results in the master's thesis, practical work.

Table 2

Distribution of students according to laboratory work options

Number in the group list	The first country	The second country
1, 4, 7, 10, 13, 16	Switzerland	Mexico
2, 5, 8, 11, 14	Brazil	Romania
3, 6, 9, 12, 15	India	Canada

Guidelines for laboratory task 1.1

Customs in Ukraine is characterized by a variety of risks, in particular, the most significant are those related to the reduction of customs payments as a result of the understatement of the customs value of goods by foreign economic operators during importation or due to incorrect classification, compliance with non-tariff regulation measures, etc. This is why there is a need to improve the customs clearance procedure for risky goods using automated methods, including online customs payment calculators.

In order to access the online calculators that will be used in the lab, please follow the links provided:

1) online customs payment calculator of the Ukrainian customs broker UKRTRANSAGENT: https://ukrtransagent.com.ua/dodatkovo/kalkuljator-mytnyh-platezhiv/;

2) online customs payment calculator by the British company ParcelWorks SimplyDuty: https://www.simplyduty.com/import-calculator/.

1. Online calculator of customs payments of the Ukrainian customs broker UKRTRANSAGENT.

Follow the link. The basic page for entering initial data is shown in Fig. 1.

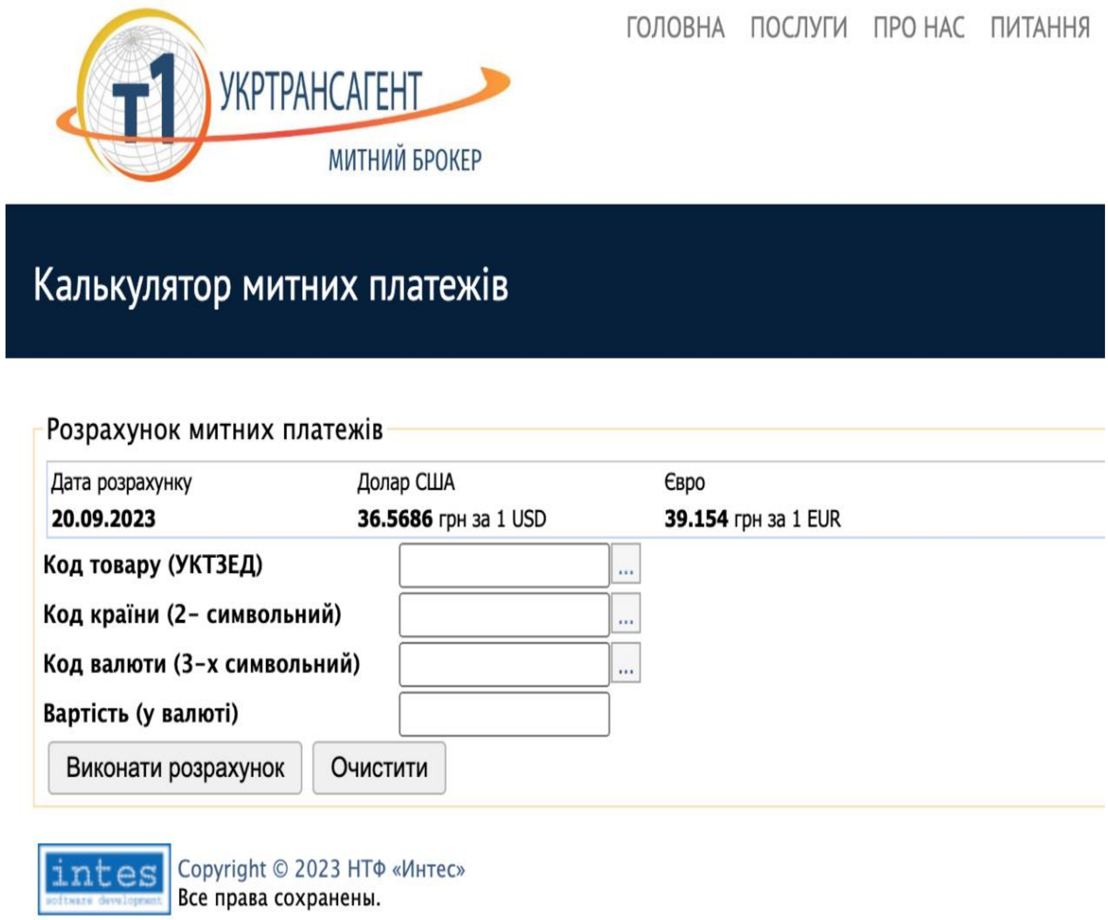
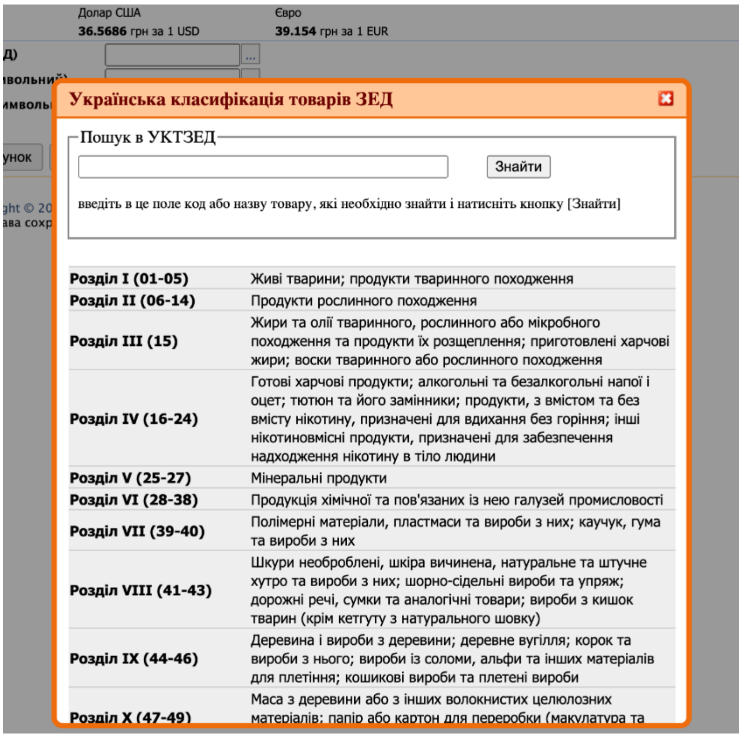


Fig. 1. **The basic page for entering initial data**

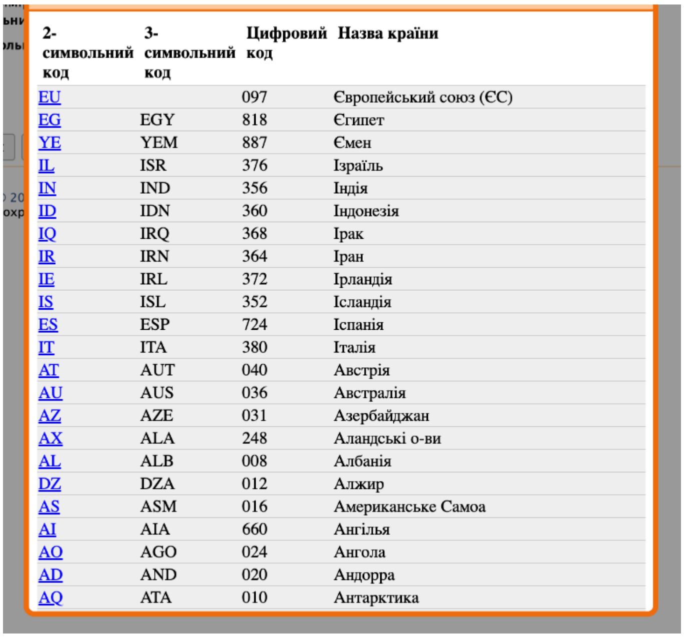
To fill in the "Product code UC FEG (Ukrainian classification of foreign economic activity goods)" field, you should either enter the product code according to UC FEAG (Ukrainian classification of foreign economic activity goods) or use the UC FEAG (Ukrainian classification of foreign economic activity goods) search (Fig. 2). The choice of goods is at your own discretion.



Розділ I (01-05)	Живі тварини; продукти тваринного походження
Розділ II (06-14)	Продукти рослинного походження
Розділ III (15)	Жири та олії тваринного, рослинного або мікробного походження та продукти їх розщеплення; приготовлені харчові жири; воски тваринного або рослинного походження
Розділ IV (16-24)	Готові харчові продукти; алкогольні та безалкогольні напої і оцет; тютюн та його замінники; продукти, з вмістом та без вмісту нікотину, призначені для вдихання без горіння; інші нікотиновмісні продукти, призначені для забезпечення надходження нікотину в тіло людини
Розділ V (25-27)	Мінеральні продукти
Розділ VI (28-38)	Продукція хімічної та пов'язаних із нею галузей промисловості
Розділ VII (39-40)	Полімерні матеріали, пластмаси та вироби з них; каучук, гума та вироби з них
Розділ VIII (41-43)	Шкури необроблені, шкіра вичинена, натуральне та штучне хутро та вироби з них; шорно-сідельні вироби та упряж; дорожні речі, сумки та аналогічні товари; вироби з кишок тварин (крім кетгуту з натурального шовку)
Розділ IX (44-46)	Деревина і вироби з деревини; деревне вугілля; корок та вироби з нього; вироби із соломи, альфи та інших матеріалів для плетіння; кошикові вироби та плетені вироби
Розділ X (47-49)	Маса з деревини або з інших волокнистих целюлозних матеріалів; папір або картон для переробки (макулатура та

Fig. 2. **The search window in the UC FEAG (Ukrainian classification of foreign economic activity goods)**

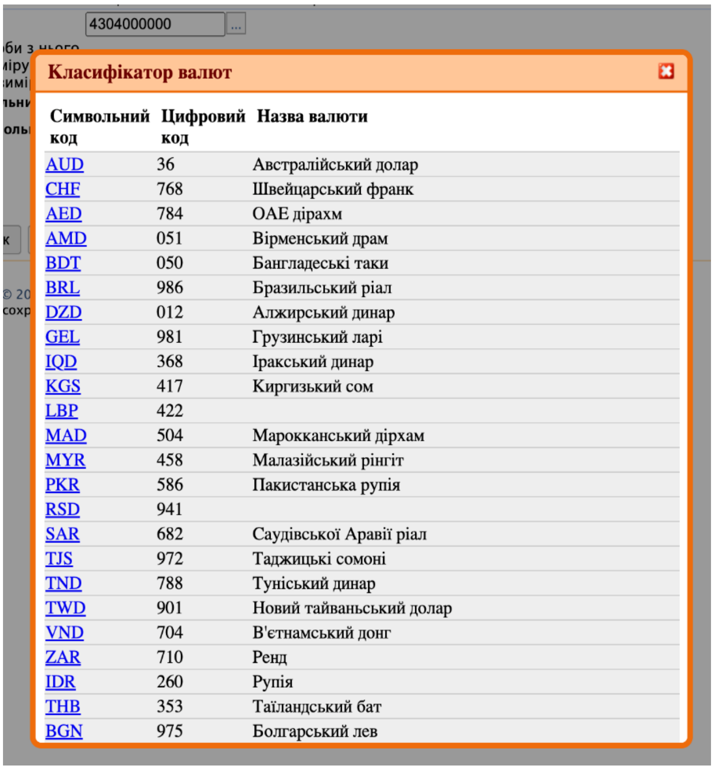
Enter the 2-digit country code either independently or using the country classifier (Fig. 3).



2-символьний код	3-символьний код	Цифровий код	Назва країни
EU		097	Європейський союз (ЄС)
EG	EGY	818	Єгипет
YE	YEM	887	Ємен
IL	ISR	376	Ізраїль
IN	IND	356	Індія
ID	IDN	360	Індонезія
IQ	IRQ	368	Ірак
IR	IRN	364	Іран
IE	IRL	372	Ірландія
IS	ISL	352	Ісландія
ES	ESP	724	Іспанія
IT	ITA	380	Італія
AT	AUT	040	Австрія
AU	AUS	036	Австралія
AZ	AZE	031	Азербайджан
AX	ALA	248	Аландські о-ви
AL	ALB	008	Албанія
DZ	DZA	012	Алжир
AS	ASM	016	Американське Самоа
AI	AIA	660	Ангілья
AO	AGO	024	Ангола
AD	AND	020	Андорра
AQ	ATA	010	Антарктика

Fig. 3. **Classification of countries**

Similarly, fill in the "Currency code (3-digit)" field either independently or using the currency classifier (Fig. 4).

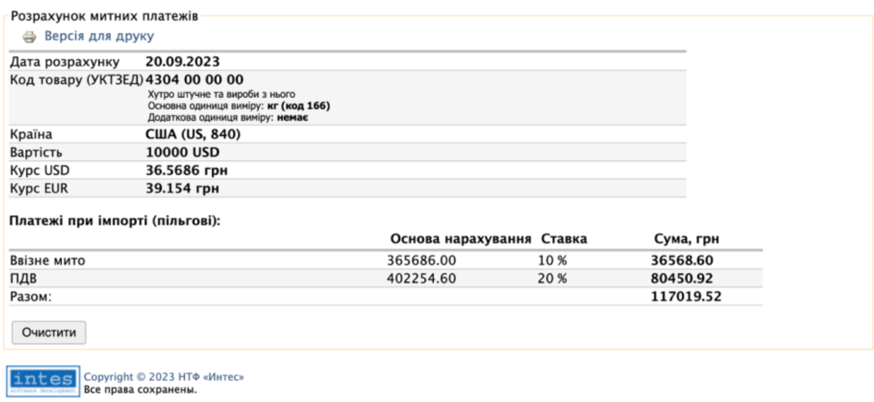


Класифікатор валют

Символьний код	Цифровий код	Назва валюти
AUD	36	Австралійський долар
CHF	768	Швейцарський франк
AED	784	ОАЕ діразм
AMD	051	Вірменський драм
BDT	050	Бангладеські таки
BRL	986	Бразильський ріал
DZD	012	Алжирський динар
GEL	981	Грузинський ларі
IQD	368	Іракський динар
KGS	417	Киргизький сом
LBP	422	
MAD	504	Марокканський дірхам
MYR	458	Малазійський рінгіт
PKR	586	Пакистанська рупія
RSD	941	
SAR	682	Саудівської Аравії ріал
TJS	972	Таджицькі сомоні
TND	788	Туніський динар
TWD	901	Новий тайваньський долар
VND	704	В'єтнамський донг
ZAR	710	Ренд
IDR	260	Рупія
THB	353	Таїландський бат
BGN	975	Болгарський лев

Fig. 4. **The currency classifier**

After that, you should enter the value of the selected goods in foreign currency in the "Value (in currency)" line. Then click "Perform calculation" (Fig. 5).



Розрахунок митних платежів

Версія для друку

Дата розрахунку	20.09.2023
Код товару (УКТЗЕД)	4304 00 00 00 Хутро штучне та вироби з нього Основна одиниця виміру: кг (код 166) Додаткова одиниця виміру: немає
Країна	США (US, 840)
Вартість	10000 USD
Курс USD	36.5686 грн
Курс EUR	39.154 грн

Платежі при імпорті (пільгові):

	Основа нарахування	Ставка	Сума, грн
Ввізне мито	365686.00	10 %	36568.60
ПДВ	402254.60	20 %	80450.92
Разом:			117019.52

Очистити

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Fig. 5. **The window with the calculation results**

Use the same sequence of actions for the second country in the laboratory activity. Compare the data obtained as a result of the calculations.

2. SimplyDuty.

Follow the link. The basic page for entering initial data is shown in Fig. 6.

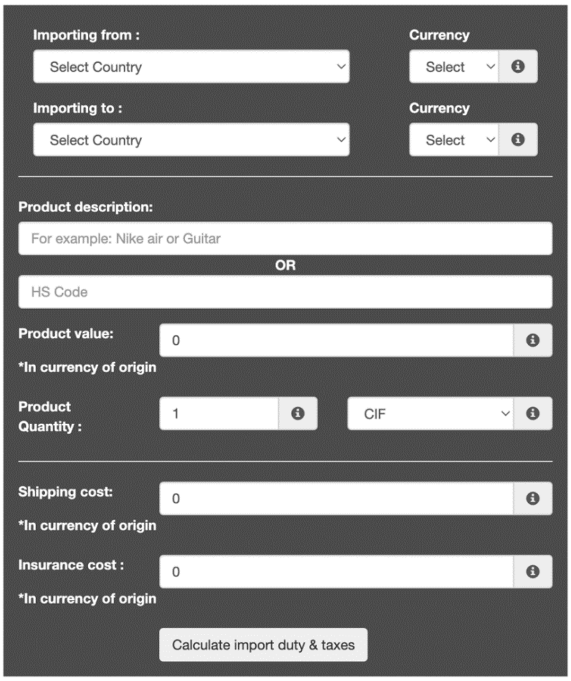

Fig. 6. **The basic page for entering the initial data**

In the "Importing from" field, you need to select the country according to the task option provided (Table 2). After that, you need to define its currency by filling in the "Currency" field. In both cases, select Ukraine in the "Importing to" field. After that, find the national currency of Ukraine in the list of currencies by filling in the "Currency" section.

You can choose to leave these unselected and the system will automatically use the default currency of the selected countries.

After completing the previous steps, enter the product description or the HS code. The product is selected independently. Add the value of the items. Select the number of items if you wish to use a unit cost as product value. Select whether the products are being shipped free on board (FOB) or cost insurance & freight (CIF). CIF takes into account the insurance and shipping costs. These can be left as zero. If it is necessary, specify the values in the boxes "Shipping cost" and "Insurance cost".

An example of filling in is shown in Fig. 7.

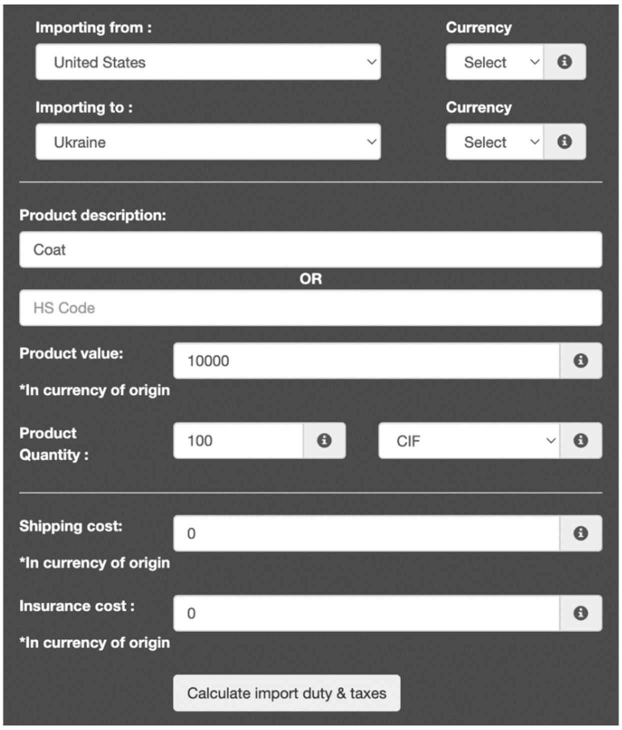

Fig. 7. **The window with the filled in fields of the online calculator for calculating customs payments**

Finally, click "Calculate import duty & taxes" (Fig. 8).

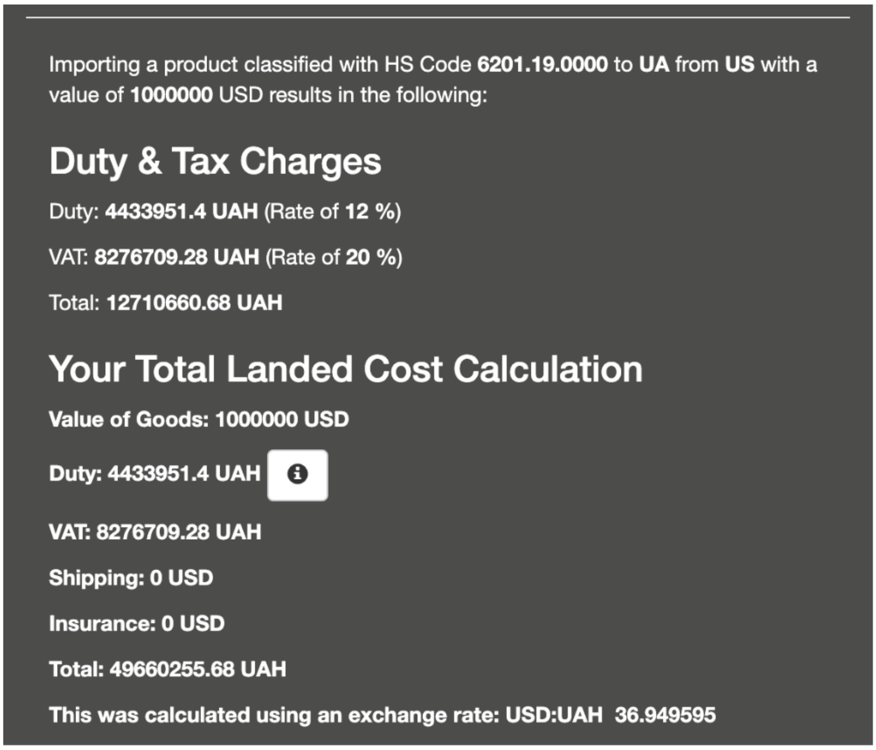

Fig. 8. **The window with the calculation results**

Use the same sequence of actions for the second country in the laboratory activity.

Compare the data obtained as a result of the calculations.

Thus, the advantages of using online customs payment calculators are as follows:

1) accuracy and reliability of calculations;

2) ease of use;

3) computing speed;

4) automatic updating of exchange rates.

The importance and practical value of using this automated tool is that it helps to minimize the customs risks of underpayment of customs duties due to incorrect determination of the code, customs value and country of origin of goods.

Guidelines for self-study

In the course of self-study on this topic, it is necessary to get acquainted with the main issues of the lecture material, with the main and additional literature, legislative and regulatory materials, information from Internet resources, as well as to work through the questions for independent in-depth study and control questions for self-assessment, complete test tasks and individual assignments.

Questions for independent in-depth study

1. Consider the concept of customs risks in the context of a tool for optimizing information interaction between Ukrainian business entities and customs authorities.

2. Digitalization of customs control as a way to improve the customs risk management system.

A checklist for self-assessment

1. Describe the term "customs risks" in accordance with the causal approach.

2. Name the main functions of customs risks.

3. Disclose the types of customs risks at each stage of customs control.

4. Give examples of internal sources of customs risks.

Test tasks

1. What are customs risks primarily associated with in international trade:

a) currency exchange rates;

b) legal disputes;

c) importing and exporting goods across borders;

d) supply chain optimization?

2. Which of the following is NOT a classification of customs risks:

a) valuation risks;

b) documentation risks;

c) economic risks;

d) origin risks?

3. Compliance risks in customs refer to:

a) risks associated with customs documentation errors;

b) risks associated with failing to comply with customs regulations;

c) risks associated with incorrect valuation of goods;

d) risks related to the country of origin of goods?

4. What is the main concern of valuation risks in customs:

a) classification of goods;

b) compliance with origin rules;

c) discrepancy in the declared value of goods;

d) security threats?

5. Which of the following is an example of a source of customs risks:

a) accurate customs documentation;

b) frequent changes in customs regulations;

c) expert knowledge of customs laws;

d) well-optimized supply chain?

Recommended literature: main: [1 – 3]; additional: [6; 7; 9]; information resources: [10 – 13; 27].

Topic 2. Customs risks in ensuring the customs security system

Task 2.1

Table 3 shows the expected results of customs reforms in the context of ensuring customs security, according to the type of foreign economic activity, in particular the maximum expectations of the three groups of foreign economic activity ("Export only", "Import only", "Export and import") regarding: simplification, security and institutions, strengthening of security functions.

It is necessary to provide recommendations on the development of a customs risk management system in the process of customs clearance and customs control.

Table 3

The expected results from customs reforms in the context of ensuring customs security according to the type of foreign economic activity

The expected results of customs reforms	Only export	Only imports	Export and import
Reducing time when going through customs procedures	53.6 %	55.2 %	42.1 %
Automation of procedures, minimization of the human factor	34.6 %	39.3 %	37.1 %
Opening of new checkpoints	32.8 %	20.0 %	23.2 %
Ability to submit documents completely electronically	16.6 %	10.8 %	34.0 %
Strengthening security features	8.7 %	27.7 %	20.9 %
Reducing financial costs when going through customs procedures	17.4 %	11.6 %	24.5 %
Improving the technical equipment of customs	19.4 %	15.7 %	21.0 %
Reducing the fiscal role of customs	4.7 %	14.0 %	15.2 %
Strengthening the fight against smuggling	10.2 %	7.6 %	15.2 %
Introduction of personal liability of customs employees for damage caused	6.6 %	11.8 %	19.1 %
Increasing the number of customs inspectors	7.6 %	5.2 %	21.2 %
Increase in customs revenues to the state budget	6.6 %	9.8 %	21.4 %
I don't know / It's hard to say	17.0 %	10.5 %	9.8 %
Other results	2.2 %	5.6 %	1.4 %

Source: [16].

Guidelines for practical task 2.1

Process data on expectations from customs reforms in the context of ensuring customs security according to the type of foreign economic activity in the context of identifying priority areas.

For each priority area, describe the appropriate customs formalities related to the application of a risk management system in the process of customs clearance of goods to optimize customs control procedures for goods and vehicles.

For each priority area, offer methods for minimizing customs risks to prevent violations of customs rules during the process of completing customs formalities.

Draw general conclusions.

Task 2.2

A truck was detained at the border, in which firearm parts were hidden along with official goods. The driver claims that he was only transporting declared goods and had nothing to do with smuggling.

What modern technical means can help customs detect hidden weapons?

Which authorities are involved in investigating such offenses?

What additional security measures can be implemented to prevent weapons smuggling?

Task 2.3

While checking the tourist's luggage, border guards discovered ancient icons and paintings that were not declared and are likely cultural values.

What actions should customs officers take to confirm the origin and value of these items?

What is the procedure for the investigation and who is involved in the process?

What preventive measures can reduce the risk of illegal removal of cultural property from the country?

Task 2.4

Detection of gray imports during customs control.

During an inspection of a container arriving from abroad, a customs inspector discovered hidden goods not listed in the customs declaration.

1. What regulations regulate the actions of a customs inspector in such a situation?

2. Describe the sequence of actions of the inspector: how should he record the fact of detecting gray imports?

3. What documents must be issued in case of detection of a violation?

Task 2.5

During the inspection of the goods' documents, a suspiciously low value of the imported equipment was discovered, which may indicate an underestimation of the customs value in order to evade taxes.

1. What actions should a customs inspector take to confirm or refute suspicions of document forgery?

2. Describe the procedure for action in the event of violations of customs rules regarding undervaluation of customs value.

3. What sanctions can be imposed on an importer if he is proven guilty of attempted smuggling or tax evasion?

Task 2.6

A customs inspector received information about a possible attempt to smuggle narcotics in a shipment of imported goods.

1. Describe the procedure for customs authorities to inspect and detect narcotics in cargo.

2. What control methods and technical means can be used to detect hidden drugs?

3. Explain the role of international cooperation in combating drug smuggling, in particular, which international structures may be involved.

Guidelines for practical tasks 2.2 – 2.6

When completing the tasks, students must comprehensively study the regulatory framework, paying special attention to the Customs Code of Ukraine (sections on customs control, customs clearance and violations of customs rules), Article 201 of the Criminal Code of Ukraine and related provisions, the norms of the Code of Ukraine on administrative offenses, as well as current orders of the State Customs Service on conducting inspections, drawing up acts and protocols. Additionally, the Law of Ukraine "On Prevention and Counteraction to the Legalization of Proceeds of Crime" should be taken into account.

References to regulatory acts indicating articles, sections, and paragraphs are mandatory; diagrams, tables, or action algorithms can be added if desired.

It is recommended that official sources of information be used: the website of the State Customs Service of Ukraine (dmsu.gov.ua) to obtain up-to-date instructions and explanations, the portal of the Verkhovna Rada of Ukraine (zakon.rada.gov.ua) to search for current versions of laws, as well as materials from the World Customs Organization to familiarize themselves with international approaches.

Students must evaluate not only the correctness of the inspector's actions, but also the impact of violations on the economic security of the state, and propose ways to improve procedures, including automating processes, strengthening international cooperation, and preventing corruption.

Laboratory work 2
Risk profiling as a tool for risk management by customs authorities at the tactical level

The goal of the work is obtaining practical skills in identifying customs risks and compiling an electronic passport of the risk profile.

Task 2.1

On the basis of a real case of violation of the customs legislation of Ukraine by subjects of foreign economic activity or citizens, determine the customs risks during the implementation of the investigated operation.

Compile an electronic passport of the risk profile in the form approved by the Order of the Ministry of Finance of Ukraine "On approval of the Procedure for the analysis and assessment of risks, the development and implementation of risk management measures to determine the forms and scope of customs control" No. 684 dated 07.31.2015.

Draw conclusions about the advantages of using a risk profile in ensuring customs security.

Guidelines for laboratory task 2.1

1. On the website of the Supreme Court of Ukraine (https://supreme.court.gov.ua/supreme/) in the subsection "Court practice and statistics" of the section "Activity" or in public access on the Internet, each student must find a real case or attempted violation of customs legislation of Ukraine by subjects of foreign economic activity or citizens.

For example, let us consider an attempt to carry out smuggling by a citizen of Ukraine on August 13, 2023:

In Zakarpattia Oblast, law enforcement officers seized a batch of contraband equipment, the value of which exceeds 65 million UAH.

At a checkpoint in the village of Uzhok, officers of the police department from Velikyi Bereznyi stopped a truck for inspection, which was on its way to the exit from the region. The vehicle was branded under the car of one of the delivery services. In the luggage compartment, the driver was carrying dozens of tightly packed boxes. As the police discovered, the waybill had obvious signs of forgery.

The law enforcement officers decided to carry out an inspection of the cargo, during which a large-scale batch of expensive contraband equipment was discovered in the packages. We are talking about more than 4,000 new phones, watches, headsets, laptops and other equipment belonging to companies with world recognition. According to operational information, when this product was imported from abroad, no duty was paid to the budget of Ukraine. Thus, approximately 13 million UAH in losses were caused to the state.

Currently, all products are withdrawn. Investigators, under the procedural guidance of the Velikyi Bereznyi Department of the Uzhhorod District Prosecutor's Office, entered information on this fact into the Unified Register of Pretrial Investigations. Efforts are underway to identify all persons involved in this scheme.

2. Next, it is necessary to list the customs risks that occur in the studied case. According to the attempted violation of customs rules presented for consideration, they are:

1) the risk of smuggling;

2) the risk of non-payment of customs payments;

3) the risk of illegal import of foreign goods;

4) the risk of illegal export of foreign goods;

5) the risk of inaccurate declaration of goods.

3. After that, a risk profile passport is drawn up.

According to clause 3 of the Order of the Ministry of Finance of Ukraine "On approval of the Procedure for Carrying out Risk Analysis and Assessment, Development and Implementation of Risk Management Measures for Determining the Forms and Scope of Customs Control" No. 684 dated 07.31.2015, a risk profile is a description of any set of risk indicators, including defined combinations of risk indicators resulting from the collection, analysis and systematization of information.

A risk profile should be understood not only as a certain set of data. In the case of identifying potential risks as a result of the analysis of documents, information and other data available at the disposal of customs authorities at various levels, the customs authorities legally approve the risk profile, which is the basis for the application of certain forms of customs control in relation to certain goods or persons. Further, the risk profile is brought to the attention of officials who carry out customs clearance and customs control, and is the basis for applying the specified forms and volumes of customs control to subjects of foreign economic activity. It can exist in two forms depending on the possibility of automation of its application: documentary (non-automated control with the use of a risk management system) and electronic (automated or combined control with the use of a risk management system). A risk profile can be represented as a risk profile passport and a risk profile software code. At the same time, the passport of the risk profile is formed for documentary and electronic risk profiles and is used for its documentary description.

For the purposes of performing laboratory work, the electronic risk profile passport form will be used (Appendix 1 to the Order of the Ministry of Finance of Ukraine "On approval of the Procedure for Carrying out Risk Analysis and Assessment, Development and Implementation of Risk Management Measures to Determine the Forms and Scope of Customs Control" No. 684 dated 07.31.2015), which is given in Fig. 9. It is the electronic risk profiles that fill the automated system of risk analysis and management and make it possible to identify high-risk movements across the customs border.

ELECTRONIC RISK PROFILE PASSPORT

EXPERT COMMISSION ON THE APPLICATION OF THE RISK MANAGEMENT SYSTEM

STATE CUSTOMS SERVICE OF UKRAINE

RP is valid from: **RMS** Revision of RP is valid from:

Risk profile No. ______________________________

Name of RP: ______________________________

Type of RP: ______________________________

ARMS module, to which RP is implemented: ______________________________

____

Areas of risk: ______________________________

____

Risk indicators:

indicator name:	indicator value:
______________	______________
______________	______________

Assessment of the degree of risk. Description of the calculation algorithm. Notification of customs formalities:

____

____

Forms and scope of control:

code and name of the customs formality:	type of customs formality:	risk degree threshold:
_____ ______________	______________	______________
_____ ______________	______________	______________

The maximum value of the negative RP history: ______________

The maximum value of the positive RP history: ______________

Reasons for non-completion of customs clearance, which are taken into account when calculating the negative history of RP:

code and name of the reason:	significance coefficient:
_____ ______________	______________
_____ ______________	______________

Fig. 9. **The electronic risk profile passport**

Contact person for RP:

______________________	______________	___________________________
(position)	(signature)	(surname, first name, patronymic (if available))

Phone: ____
Personal mailbox: ____
The unit responsible for filling out RP: _______________________________
Periodicity of filling/updating RP: ______________________________

Head of the unit

______________________	______________	___________________________
(position)	(signature)	(surname, first name, patronymic (if available))

The unit responsible for monitoring the effectiveness of RP: _____________________
Periodicity of control of RP effectiveness: ______________________

Head of the unit

______________________	______________	___________________________
(position)	(signature)	(surname, first name, patronymic (if available))

Official who developed RP:

______________________	______________	___________________________
(position)	(signature)	(surname, first name, patronymic (if available))

Head of the unit

______________________	______________	___________________________
(position)	(signature)	(surname, first name, patronymic (if available))

Fig. 9 (the end)

Filling in the lines of the specified passport is carried out in accordance with the provisions of the Order of the State Customs Service of Ukraine "On approval of the Procedure for Developing Risk Profiles" No. 1514 dated 12.22.2010:

1) the date from which the risk profile (hereinafter – RP) should be applied during customs control and customs clearance is indicated in the field "RP is valid from";

2) the date from which the current version of the risk profile should be applied during customs control and customs clearance is indicated in the field "Revision of RP is valid from";

3) in the field "Risk Profile No.", enter the number of the risk profile, which has the following structure:

WW/XX/YYYY/ZZZZZ-VV,

where: WW is the alphanumeric code of the group of risk criteria in accordance with Chapter 3 of the Regulations on the System of Analysis and

Selection of Risk Factors in the Determination of Individual Forms of Customs Control, approved by the Order of the State Customs Service of Ukraine dated May 27, 2005, No. 435 "On approval of the concept of creation, introduction and development of the system of risk analysis and management and the regulation on the system of analysis and selection of risk factors when determining individual forms of customs control";

XX is the code of the structural subdivision that is the initiator of the development of the risk profile, according to the Classifier of structural subdivisions involved in the development of risk profiles (Appendix 4 to this Procedure);

YYYY is the year of risk profile approval;

ZZZZZ is the serial number of the risk profile, which is assigned after the decision to apply the risk profile was made (filled in by the students themselves);

VV is the serial number of the revision of the risk profile, which is assigned after a decision was made to apply the risk profile or make changes to the risk profile (filled in by the students themselves);

4) the short unique name of the risk profile is entered in the "Name of RP" field;

5) students indicate the electronic type of the risk profile in the "Type of RP" field;

6) in the field "ASARM module, to which the RP is implemented" the corresponding the automated risk analysis and management system module to which the risk profile is implemented is indicated;

7) in the field "Areas of risk", indicate the areas of risk (code and name) according to the Classifier of areas of risk (Appendix 5 to this Procedure);

8) the field "Risk indicators" is divided into two subfields: "Indicator name" and "Indicator value". Each risk indicator can have several values or a certain range of values. In this same field, if there are any exceptions to the risk indicators, specify the circumstances under which these indicators are not taken into account;

9) in the field "Assessment of the degree of risk. Description of the calculation algorithm. Notification of customs formalities" is the procedure for calculating the degree of risk in the presence of the risk indicators described above. For the electronic risk profile, the text of the message, which will be issued by the automated customs inspection system to the inspector as a notification to the customs formalities in case the risk profile is activated, must be provided.

Assessment of the degree of risk in laboratory work will be carried out by an expert method, where a person with a higher education will act as an expert. The value of the degree of risk must be given in the form of a coefficient according to the following gradation:

1 – 0.71: a high level of risk has been identified and a list of control forms has been created, which provide for the implementation of measures that require a detailed inspection of cargo or vehicles;

0.70 – 0.51: an average level of risk was identified and a list of forms of control was formed. It is necessary to carry out a documentary check and inspection of some part of the cargo or means of transport;

0.50 – 0.31: a low level of risk was identified and a list of forms of control was formed. All forms of control involve the implementation of documentary checks and other measures that do not require inspection of cargo or vehicles;

0.30 – 0.01: no risk detected. The cargo does not need to be inspected;

10) in the field "Forms and scope of control" the list of customs formalities is indicated and the subfields for each of them are filled: "Code and name of the customs formality" (according to the Classifier of customs formalities that can be determined by the results of the application of the risk management system, which is approved by the Order of the Ministry of Finance of Ukraine dated September 20, 2012, No. 1011), "Type of customs formality" (mandatory, mandatory under conditions, if necessary) and "Risk degree threshold" (minimum value of the degree of risk at which a specific customs formality is applied);

11) the fields "The maximum value of the negative RP history" and "The maximum value of the positive RP history" are not filled in by the student;

12) the field "Reasons for non-completion of customs clearance, which are taken into account when calculating the negative history of PR" is divided into subfields: "Code and name of the reason" (contains the code and name of the reason for the refusal of customs clearance according to the Classifier of reasons for the non-completion of customs clearance approved by the Order of the Ministry of Finance of Ukraine No. 1011 dated September 20, 2012) and "Significance coefficient" (significance coefficient of this reason for RP is indicated). The latter is filled out by a higher education graduate as an expert. The following fields are not filled in by the student or are filled in at will. An example of filling out an electronic risk profile passport in accordance with the conditions of the example in the first paragraph is given in Fig. 10.

ELECTRONIC RISK PROFILE PASSPORT

EXPERT COMMISSION ON THE APPLICATION OF THE RISK MANAGEMENT SYSTEM

STATE CUSTOMS SERVICE OF UKRAINE

RP is valid from: 30.08.2023 **RMS** Revision of RP is valid from: 09/15/2023

Risk profile No. G10/03/2023/34587-01

Name of RP: Control to prevent and counter smuggling

Type of RP: electronic

ARMS module, to which RP is implemented: ASARM module for customs clearance of customs declaration (including electronic customs declaration)

Areas of risk:

103 Export

205 Smuggling/evasion from customs control

302 Evasion/reduction of export duty

Risk indicators:

indicator name:	indicator value:
Direction	Departure
Cargo	Accompanying documents, packaging
Vehicle	Appearance of the vehicle

Assessment of the degree of risk. Description of the calculation algorithm. Notification of customs formalities:

If (Indicator 1 = "Departure"), (Indicator 2.1 = "Accompanying documents"), (Indicator 2.2 = "Packaging") and (Indicator 3 = "External appearance of the vehicle"), then SR = 0.91. Notification: "Conduct a detailed inspection of cargo and vehicles"

Forms and scope of control:

code and name of the customs formality:	type of customs formality:	risk degree threshold:
103-1 Verification of the submitted goods accompanying and freight transport documents	Mandatory	0.71
203-1 Carrying out a full customs inspection - with the disclosure of up to 100 percent of the packaging spaces and an in-depth examination of the vehicle	Mandatory	0,71

Fig. 10. **An example of filling out an electronic risk profile passport**

904-1 Involvement of a canine team	If necessary	0,71

The maximum value of the negative RP history: ________________________

The maximum value of the positive RP history: ________________________

Reasons for non-completion of customs clearance, which are taken into account when calculating the negative history of RP :

code and name of the reason:	significance coefficient:
0504 A protocol was drawn up on the violation of customs rules in connection with the submission to the customs authority as a basis for the movement of goods of forged documents or documents obtained illegally, or those containing false data regarding the description of the goods	1

Contact person for RP:

___________________________	_________________	_____________________________
(position)	(signature)	(surname, first name, patronymic (if available))

Phone: ____
Personal mailbox: ____
The unit responsible for filling out RP: ______________________________________
Periodicity of filling/updating RP: _____________________________________

Head of the unit

___________________________	_________________	_____________________________
(position)	(signature)	(surname, first name, patronymic (if available))

The unit responsible for monitoring the effectiveness of RP: __________________________
Periodicity of control of RP effectiveness: ____________________________

Head of the unit

___________________________	_________________	_____________________________
(position)	(signature)	(surname, first name, patronymic (if available))

Official who developed the RP:

___________________________	_________________	_____________________________
(position)	(signature)	(surname, first name, patronymic (if available))

Head of the unit

___________________________	_________________	_____________________________
(position)	(signature)	(surname, first name, patronymic (if available))

Fig. 10 **(**the end)

4. Draw conclusions about the advantages of using a risk profile in ensuring customs security.

Guidelines for self-study

During self-study on this topic, it is necessary to familiarize yourself with the main questions of the lecture material, with the main and additional literature, legislative and regulatory materials, information from Internet resources, as well as work out questions for independent in-depth study and control questions for self-assessment, complete test tasks and the individual task.

Questions for independent in-depth study

1. Consider international norms and standards for customs security and the way they are implemented in practice.
2. Study examples of the use of modern technology, such as customs scanners and smuggling detection software.

A checklist for self-assessment

1. What are the main types of customs risks in the field of customs clearance and customs security?
2. Name two means of neutralizing customs risks which are provided by the International Convention on the Harmonization and Simplification of Customs Procedures.
3. How can customs services identify and analyze risks in the customs control process?

Test tasks

1. What are customs risks in the context of customs security, and why are they important to address:

a) risks associated with customs officers' safety;
b) risks related to customs revenue collection;
c) risks that threaten the security of a country's borders and economy;
d) risks of natural disasters affecting customs operations?

2. Which of the following is an example of a non-monetary customs risk:

a) underreporting the value of imported goods;

b) smuggling of prohibited items;

c) delay in customs clearance due to a system glitch;

d) incorrect calculation of customs duties?

3. How can advanced technology like X-ray scanners help mitigate customs risks:

a) by improving the efficiency of customs officers;

b) by detecting concealed or prohibited items in cargo;

c) by reducing the need for customs inspections;

d) by automating customs documentation processes?

4. Which international organization plays a significant role in setting standards and guidelines for customs security and risk management:

a) United Nations;

b) World Trade Organization (WTO);

c) World Customs Organization (WCO);

d) International Monetary Fund (IMF)?

5. How can international cooperation and information sharing help manage customs risks:

a) by making customs operations more secretive;

b) by increasing trade barriers;

c) by allowing customs authorities to learn from each other's experiences;

d) by reducing the need for customs inspections?

Recommended literature: main: [1 – 3]; additional: [5; 7 – 9]; information resources: [10 – 16; 18; 20 – 23; 27; 39].

Content module 2
Organization and functioning of the customs risk management system

Topic 3. Customs risk management system

Task 3.1

The following batch of goods was imported from India in Ukraine. Tea, flavored or unflavored: green tea (unfermented), in primary packaging, net weight not more than 3 kg; in disposable filter bags with a contract value of 1,000 euro, NBU exchange rate = 38.4827. The insurance amount is 5 % of the purchase price; full duty rate is 10 %, VAT = 20 %. Determine the specific weight of customs clearance payments in the sales price, if the duty is calculated at the full rate.

Guidelines for practical task 3.1

Before performing calculations, it is necessary to identify all essential elements that influence the customs value of the goods – the contract (invoice) value in foreign currency, the official exchange rate of the National Bank of Ukraine, the insurance amount, and the rates of import duty and VAT.

Determining the customs value of the goods.

The customs value is calculated by converting the contract value into national currency and adding all additional costs that arise before crossing the border of Ukraine (for example, insurance or transportation). This value forms the basis for calculating customs payments.

Calculation of the import duty.

The import duty is determined as a percentage of the customs value according to the applicable customs tariff. If the task states that the duty is calculated at the full rate, the basic rate of the tariff is used without any benefits or reductions.

Determination of the VAT base.

VAT is calculated based on the total amount, which includes the customs value of the goods plus the amount of import duty. This ensures that VAT covers the full customs value of the goods entering the domestic market.

Calculation of the total amount of customs payments.

The total customs payments include the import duty and the VAT. This amount represents all mandatory financial obligations that arise when importing goods into Ukraine.

Calculation of the specific weight of customs payments in the sales price.

The specific weight (share) of customs payments is determined as the ratio of all expenses related to customs clearance (insurance, duty, and VAT) to the total purchase price of the goods in national currency. The result is expressed as a percentage, showing what portion of the value of the imported goods is made up of customs-related expenses.

Interpretation of the result.

The obtained indicator allows assessing the fiscal burden on the importer and understanding how customs payments affect the final price of the goods sold in Ukraine.

When completing such tasks, it is important to carefully analyze the conditions of the problem, clearly distinguish between the concepts of contract value, customs value, and VAT base, and consistently perform all stages of calculation in the proper order. This approach ensures accuracy in determining the economic impact of customs payments on the cost structure of imported goods.

Task 3.2

A company imports a batch of goods – electronic components from China. The customs value is €20,000. It is known that a similar importer previously had violations related to the incorrect declaration of the UCC FEA code.

Determine which risks may be detected by the risk management system (RMS), what level of risk (high / medium / low) should be established, and which forms of customs control (inspection, document verification, laboratory expertise, etc.) are appropriate to apply. Justify your choice and indicate how the results of control would affect further customs clearance of the shipment.

Guidelines for practical task 3.2

Analyze potential areas of non-compliance, including incorrect classification or undervaluation, and refer to official customs risk indicators when defining possible scenarios. Use logical reasoning to justify the chosen level of risk and describe how RMS processes historical and transactional data to generate alerts. Explain how the outcomes of customs control influence subsequent clearance procedures and administrative decisions.

Task 3.3

Choose one direction of foreign economic activity (for example, import of textiles, export of grain, transit of machinery).

Develop a simplified risk profile that includes:

detection criteria (country of origin, sender, type of goods, frequency of violations);

risk indicators (value lower than market, absence of certificates, discrepancy in weight, etc.);

recommended actions of the customs officer (document verification, request for supporting data, customs inspection).

Explain how this risk profile will help to increase the effectiveness of customs control.

Guidelines for practical task 3.3

Before starting the task, it is necessary to select a specific direction of foreign economic activity (import, export, or transit) and to justify this choice based on the type of goods, trade geography, and market specifics. The next step involves identifying the potential risk areas that may arise in such operations. When developing the simplified risk profile, special attention should be given to determining the detection criteria that form the basis for identifying potential violations. These criteria may include the country of origin, the sender's or recipient's reliability, the type of goods, and the historical frequency of non-compliance cases.

It is essential to clearly define the risk indicators – quantitative or qualitative signals that indicate the likelihood of irregularities. These may involve pricing anomalies, lack of certificates, inconsistencies in product weight or description, or deviations from regular trade patterns.

After identifying the indicators, it is important to describe the recommended actions of the customs officer when the profile is activated, explaining how document verification, data requests, or physical inspection can reduce uncertainty and confirm compliance.

Finally, conclusions should demonstrate how the created risk profile improves customs control efficiency by focusing resources on the highest-risk operations, thereby enhancing both preventive control and facilitation of legitimate trade.

Task 3.4

The imported goods are household appliances (refrigerators), the country of origin is Turkey.

The declarant is a new company with no history of foreign economic activity.

Discrepancies between the weight in the invoice and the transport document have been found.

It is necessary to:

determine which risk profiles may be triggered in the system;

establish the level of customs control (green, yellow, red corridor);

describe the further actions of the customs officer.

Draw a conclusion on whether the goods can be released for free circulation without additional checks.

Guidelines for practical task 3.4

The methodical approach involves determining which risk profiles are likely to be triggered within the RMS. For example, profiles related to new traders, incorrect classification, or undervaluation might apply. Based on this analysis, it is necessary to establish the appropriate control corridor: green for minimal risk; yellow, or documentary verification; or red for full inspection. Then, a detailed description of the customs officer's actions should be provided, including verification of the declared data, requesting clarifications, or referring goods for examination.

The final stage involves drawing a conclusion on whether the goods can be released into free circulation, considering the results of document verification and the consistency of data across all sources.

The reasoning must be clear and demonstrate an understanding of the balance between control measures and trade facilitation.

Task 3.5

Give an example (real or hypothetical) of a situation when: the risk management system worked effectively (a violation was detected); the system did not ensure risk detection (the goods were cleared, but a violation was discovered later).

For each case, determine:

which factors influenced efficiency/inefficiency;

how the RMS algorithms can be improved (profile updating, staff training, use of analytics, etc.).

Prepare a short conclusion (5 – 7 sentences) regarding the role of the RMS in ensuring customs security.

Guidelines for practical task 3.5

The recommended approach to this task is comparative. First, describe one case in which the RMS successfully detected a violation for instance, undervaluation, smuggling attempt, or falsified certificates and another case where the system failed to identify a risk that later became evident during post-clearance audit.

For each case, identify the determining factors of efficiency or inefficiency. These may include the accuracy of risk indicators, data completeness, timeliness of updates, and the experience of customs officers using the system.

After comparison, develop a set of proposals to improve the RMS algorithms. Such improvements may involve enhancing the database of risk profiles, applying data analytics and machine learning for predictive identification, or improving staff qualifications through targeted training. The final short conclusion should summarize how the RMS contributes to customs security by enabling early detection of threats, optimizing resource allocation, and creating a transparent and analytical decision-making environment within customs administration.

Task 3.6

Analyze a situation in which a company imports a batch of industrial equipment from Germany, while the submitted documents indicate a price lower than the average market value, and determine which specific elements of the risk management system may be used by the customs authority to verify the accuracy of the declared customs value, taking into account sources of information, the algorithm of risk analysis, and possible managerial decisions based on the results of customs control.

Guidelines for practical task 3.6

When doing this task, it is necessary to clearly understand that the customs value forms the fiscal basis for calculating import duties and VAT; therefore, its verification is a critical component of risk management. The methodological sequence involves identifying which elements of the RMS are used by customs officers when the declared price is significantly lower than the market level.

The analysis should start with the examination of primary documents: the contract, invoice, transport documents, and insurance data to determine whether they contain inconsistencies. Then, the RMS procedures for comparing declared values with reference databases, international price catalogues, and historical data of similar imports should be described. It is essential to explain how the system calculates the risk level based on deviations from statistical norms and generates alerts for manual verification. The analysis must conclude with recommendations on possible management decisions such as requesting additional documents, conducting an expert appraisal, or applying post-clearance control and an interpretation of how these actions ensure the legitimacy and transparency of customs valuation.

Task 3.7

Based on the modeling of the process of customs clearance of cargo, trace the full sequence of actions of a customs officer from the moment of automated analysis of the declaration by the risk management system to the decision to apply specific forms of control, paying attention to the interaction of automated risk profiles, information modules, and the professional judgment of the inspector, and also explain how the balance between automation and the human factor affects the efficiency of customs control.

Guidelines for practical task 3.7

To complete this task, it is important to reconstruct the full process of customs clearance from submission of the declaration to release of goods, illustrating the stages where the RMS intervenes. The methodological steps include describing how the system automatically analyzes data from the declaration, cross-checks information with databases, and assigns a level of control depending on the risk assessment result.

The explanation should also include the role of the customs officer in interpreting RMS outputs, emphasizing how professional judgment complements automated analysis. The task requires analysis of how the combination of algorithmic assessment and human expertise ensures both accuracy and efficiency.

Finally, it is necessary to reflect on how the interaction between automated tools and human decision-making forms a balanced model of modern customs management that maintains trade facilitation while guaranteeing compliance with customs rules.

Task 3.8

By formulating a hypothetical example of the export of agricultural products by a Ukrainian enterprise to an EU country, describe how the risk management system makes it possible to ensure an appropriate level of control over compliance with export requirements, certification of the origin of goods, and prevention of fraud, as well as demonstrate how risk profiles help to minimize the number of physical inspections without reducing the level of customs security.

Guidelines for practical task 3.8

The methodical approach to this task starts with creating a hypothetical export scenario of agricultural products to the EU. It is essential to analyze the key stages of export control where the RMS contributes to ensuring compliance with international requirements.

The next step involves explaining how the RMS verifies the authenticity of certificates of origin, export licenses, and other supporting documents through data cross-checking and risk profiling. It is necessary to show how system algorithms identify unusual or suspicious patterns, such as repeated declarations with identical parameters or inconsistencies in export values. Particular attention should be paid to demonstrating how risk profiles enable customs authorities to minimize the number of physical inspections without compromising the security of trade flows. The analysis should conclude with an evaluation of how such a system promotes transparency, reduces administrative burden, and enhances trust between customs authorities and exporters.

Laboratory work 3
Forming an analytical report as an integral stage of the risk profiling process

The aim of the work is to acquire practical skills in developing an analytical report to a previously formed risk profile.

Task 3.1

Compile an analytical report to the risk profile in the form approved by the Order of the State Customs Service of Ukraine "On Approval of the Procedure for Developing Risk Profiles" No. 1514 dated 22.12.2010.

An example of filling out an analytical report to the risk profile was provided in laboratory work 2.

Draw conclusions based on the results of laboratory work.

Guidelines for laboratory task 3.1

Part 4, chapter II of the Order of the Ministry of Finance of Ukraine "On approval of the Procedure for Carrying out Risk Analysis and Assessment, Development and Implementation of Risk Management Measures for Determining the Forms and Scope of Customs Control" No. 684 dated 31.07.2015 states that for the description of the grounds for the development of the risk profile of the regions an analytical report should be formed. In addition, it may contain an interpretation of the results of analytical calculations, a description of the factors that lead to the emergence of a problem, an assessment of the level of customs risk, in particular, the determination of possible damage from its manifestation, providing recommendations and proposals for the application of measures to reduce the level of customs risk, eliminating the causes of occurrence of the risk or minimization of damage.

To perform the laboratory work, the form of an analytical report to the risk profile should be used (Appendix 2 to the Order of the State Customs Service of Ukraine "On Approval of the Procedure for Developing Risk Profiles" No. 1514 dated 22.12.2010) which is given in Fig. 11.

An analytical report to the risk profile

"____"

Description of the RP:
Customs threat. The essence of the problem:
Documents/basis for the risk profile development
Contradiction. Reasons for the risk occurrence:
Customs damage. Assessment of the risk consequences:
Avoiding the customs threat. The proposed risk minimization measures:

Fig. 11. **An analytical report to the risk profile**

Filling in the lines of an analytical report is carried out in accordance with the provisions of the Order of the State Customs Service of Ukraine "On Approval of the Procedure for Developing Risk Profiles" No. 1514 dated 22.12.2010:

1) in the field "Customs threat. The essence of the problem", the essence of the problem is revealed: the problem itself and its current state are described, data on customs calls are given, and the description of risk indicators is specified if necessary. If available, statistical and analytical materials on this issue are provided;

2) in the field "Documents/basis for the risk profile development", if available, data on the documents with which proposals were submitted and/or instructions for the development of the risk profile, as well as other documents that became the basis for the development of the risk profile, were given;

3) in the field "Contradiction. Reasons for the risk occurrence", the factors causing the problem (for example, specific conflicts in legislation; measures of tariff and non-tariff regulation applied to specific goods: high rate of duty, prohibitions or restrictions, etc.; other circumstances) are listed;

4) in the field "Customs damage. Assessment of the risk consequences", an assessment of the described risk is given: what impact this problem can have on filling the state budget, on the state of customs security of Ukraine or the safety of the population; what possible consequences of the risk are. Possible customs damage is assessed. If possible, the estimate is confirmed by analytical calculations;

5) in the field "Avoiding the customs threat. The proposed risk minimization measures", proposals for possible measures are contained, the use of which can reduce the described risk, eliminate the causes of its occurrence, or minimize possible customs damage (it is possible to introduce amendments to the regulatory and legal acts that regulate the procedure for customs control and customs clearance, or regulatory acts from another field of economic regulation, etc.).

Guidelines for self-study

In the course of self-study on this topic, it is necessary to get acquainted with the main issues of the lecture material, with the main and additional literature, legislative and regulatory materials, information from

Internet resources, as well as to work through the questions for independent in-depth study and control questions for self-assessment, complete test tasks and individual assignments.

Questions for independent in-depth study

1. Analyze information technology and analytical tools used to monitor and manage customs risks.

2. Determine the prospects for the customs risk management system development in Ukraine.

A checklist for self-assessment

1. What international regulations and agreements govern customs risk management?

2. Describe the legal and regulatory framework of the customs risk management system in Ukraine.

3. List the tasks performed by the customs authorities at the strategic, tactical and operational levels of customs risk management to determine the forms and scope of customs control.

Test tasks

1. What is the primary objective of a customs risk management system:

a) to increase customs duties;

b) to facilitate international trade;

c) to impose stricter customs regulations;

d) to expedite customs clearance procedures?

2. How can technology assist in customs risk management:

a) by increasing bureaucracy and paperwork;

b) by slowing down customs clearance procedures;

c) by automating processes and data analysis;

d) by increasing customs duties?

3. What is the purpose of customs compliance programs in risk management:

a) to encourage businesses to violate customs regulations;

b) to minimize legal disputes with customs authorities;

c) to impose higher tariffs on imports;

d) to complicate customs clearance procedures?

4. Which legal framework governs customs risk management in Ukraine:

a) The Ukrainian Customs Code;

b) the Ukrainian Tax Code;

c) the European Union Customs Code;

d) the World Trade Organization Agreement on Customs Valuation?

5. What is the role of a customs broker in managing customs risks in Ukraine:

a) to increase customs duties for their clients;

b) to provide legal advice in case of disputes;

c) to facilitate and expedite customs clearance procedures;

d) to conduct customs audits on behalf of customs authorities?

Recommended literature: main: [1 – 3]; additional: [5; 7 – 9]; information resources: [10 – 16; 20 – 23; 27; 39].

Topic 4. Analysis and assessment of customs risks, development of customs risk management measures to determine the forms and scope of customs control

Practical role-playing game: Choosing a financial guarantor from the Register of Guarantors of the State Customs Service of Ukraine according to the role scheme "Presenter – Opponent – Reviewer"

Game format: Discussion in the "Presenter – Opponent – Reviewer" triangle.

Game rules: The presenter prepares a detailed analysis of one financial guarantor from the Register of Guarantors of the State Customs Service of Ukraine to ensure the payment of customs duties. The presentation should cover the mechanism of this guarantor's operation; its advantages and disadvantages; situations where it is most appropriate; real-world examples.

The opponent analyses the presentation, identifies weaknesses, and provides reasoned criticism. The opponent's task is to demonstrate that the proposed financial guarantor from the Register of Guarantors of the State Customs Service of Ukraine has risks or may be less effective in certain situations.

The reviewer evaluates the performances of both participants, summarizes the discussion, and highlights the strengths and weaknesses of their arguments. The reviewer's task is to be an impartial judge and conclude which financial guarantor is the most effective in specific situations.

Guidelines for the practical role-playing game

The teacher divides the participants into three groups and assigns each group a financial guarantor to be analyzed.

Each group has a presenter, an opponent, and a reviewer.

Each participant has 5 – 7 minutes for their presentation.

After all groups made their presentations, a general discussion and a conclusion session take place.

Laboratory work 4

Choice of a financial institution from the State Customs Service of Ukraine (SCSU) Guarantor Register, whose conditions for guaranteeing the payment of customs duties and activities best meet the needs of business entities, using the decision support system (DSS)

The aim of the work is to gain practical skills in building decision support systems in the Decision Making Helper package based on the example of the task of determining the most appropriate alternative for a foreign economic operator in choosing a financial institution to ensure payment of customs duties from the current Register of Guarantors of the State Customs Service of Ukraine (SCSU).

Task 4.1

Choose a financial institution from the current Register of Guarantors of the SCSU, whose conditions for guaranteeing the payment of customs duties and activities best meet the needs of business entities, using the algorithm described above.

It is necessary to determine the categories of providers of financial services registered by the SCSU as guarantors as of (https://data.gov.ua/dataset/scsu-register-guarantors/resource/f14e4a13-4223-4c3f-8fd0-0036f0d7eee8).

Next, it is necessary to determine the selection criteria and conduct a situation game to select the best one in order to obtain the optimal solution.

Guidelines for laboratory task 4.1

Before using DSS, it is necessary to form an array of data that is used in the decision-making process.

1. Task statement.

The client of a financial institution, a foreign economic operator, is looking for an alternative option for issuing a guarantee of payment of customs duties for placing goods under the common transit procedure. Several alternatives were selected: 1) object 1 – bank A; 2) object 2 – insurer B; 3) object 3 – financial company C. The comparison of alternatives is based on the following three criteria: the level of ownership of the rights to issue a general guarantee, the cost of the guarantee service, and the stability of functioning in the financial services market.

2. Characteristics of the criteria.

The "Flexibility of guarantee conditions" is a quantitative criterion that has a unit of measurement – the tariff rate.

The criteria "Experience in providing customs guarantees" and "Availability of modern electronic services for issuing guarantees" are qualitative criteria that have the following ratings: "low", "medium", "high".

3. Evaluation of alternatives.

Fill in the table with the scores based on the criteria for each alternative (Table 4).

Table 4

Evaluation of alternatives

Alternative and criterion	Bank A	Insurer B	Financial company C
Experience in providing customs guarantees			
Flexibility of guarantee conditions			
Availability of modern electronic services for issuing guarantees			

4. Determination of weight.

Determine the weight for each of the criteria based on their importance. In this software product, importance is assessed on a differential scale from 1 to 5 (from *low* to *high*).

Submit the results in Table 5.

Table 5

Weight according to the criteria

Criteria	Weight
Experience in providing customs guarantees	
Flexibility of guarantee conditions	
Availability of modern electronic services for issuing guarantees	

5. Entering data into the software product.

Launch the Decision Making Helper. The main working window will appear on the screen (Fig. 12). This working window has a simple toolbar that allows you to create a new project (New), open an existing project (Open), and save any changes (Save). Use the "Save" button and name your project "My Project".

Fig. 12. **The main working window of the Decision Making Helper**

Options are added to the program by clicking the button with the plus sign, as shown in Fig. 13.

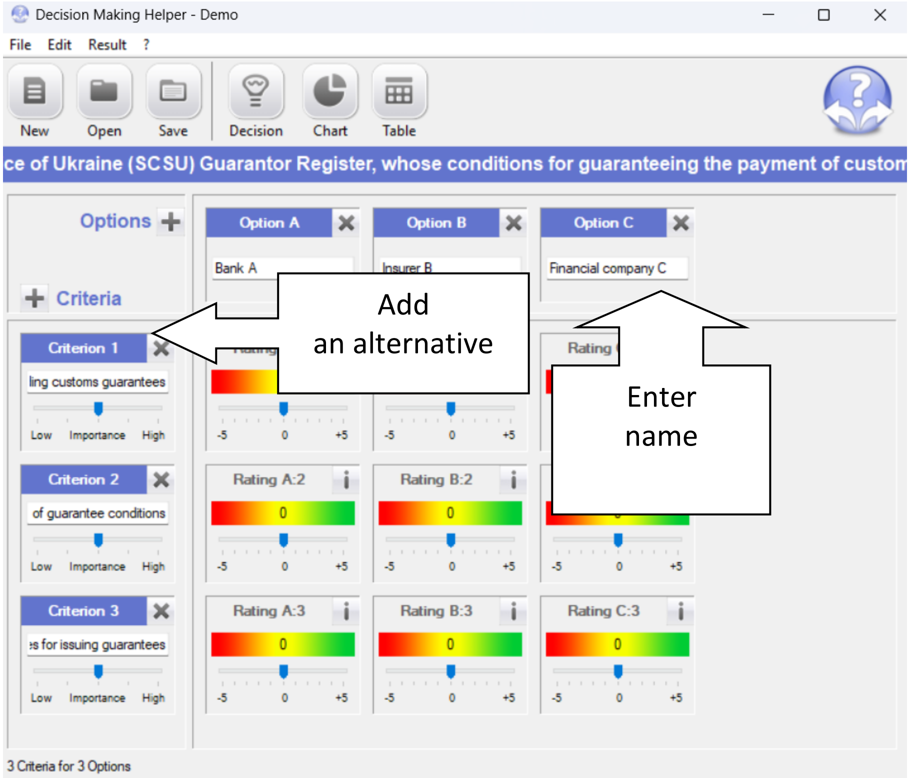

Fig. 13. **The options entry window (alternative)**

Each option must be named – in this case, it is a bank, an insurer, or a financial company. You can add 26 options to the Decision Making Helper, but since only the Demo version is used in the lab, the maximum number of alternatives is 3.

Criteria are added in the same way and their names are formed, which are presented in the source data (see Table 4).

The Decision Making Helper allows you to create up to 300 criteria, but our version has permission for only 3 of them (Fig. 14).

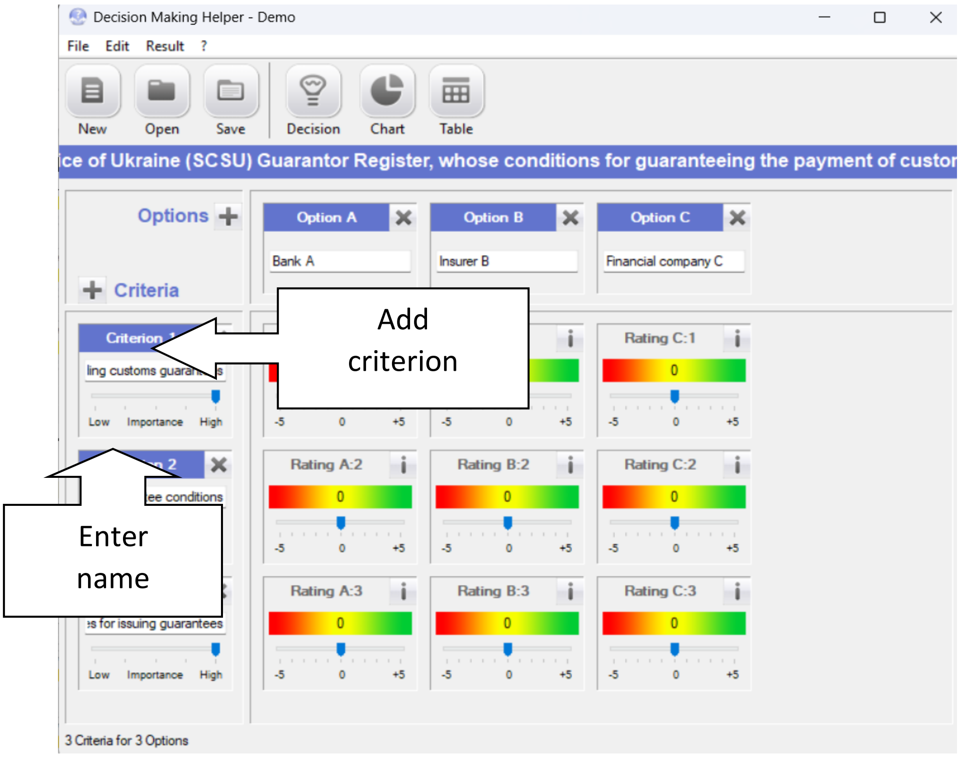

Fig. 14. **The procedure for entering criteria**

The last step is to enter the weight of importance of each of the criteria (see Table 5).

To do this, move the arrow to the required score (Fig. 15). By default, the arrow is on the "Importance" mark.

Fig. 15. **The window for entering the criteria**

The student independently submits the assessment of the objects. To enter them into the programme, it is necessary to determine the level of fulfilment of the criteria for each option by moving the arrow to the required rating (from -5 (low level) to +5 (high level), 0 is neutral level) (Fig. 16). You can also make comments to each rating by using the corresponding button; comments can be either numerical values or qualitative characteristics.

Fig. 16. **The algorithm for determining the level of fulfilment of criteria for each option**

6. Performing calculations of the built model with the system for selecting the best alternative.

To implement this stage, click the "Decision" button on the top panel of the program (Fig. 17). The Decision Making Helper software automatically calculates the decision value for each option (alternative), in percentage from

-100 % to +100 % and in the words "unsatisfactory / rather unsatisfactory / neutral / rather positive / positive". The results can also be seen in a tabular version (Table) (Fig. 18).

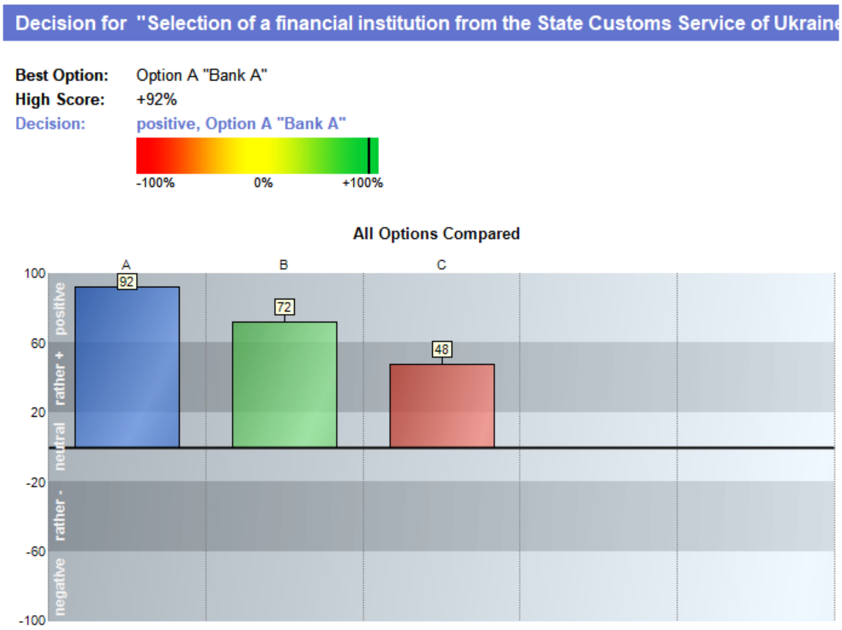

Fig. 17. **The summary window with the results in the Decision Making Helper (according to the rating points)**

Table - Decision Making Helper

Overview

Criteria	Option A	Option B	Option C
Title	**Bank A**	**Insurer B**	**Financial company C**
Score	**+92%**	**+72%**	**+48%**
Ranking	positive	positive	rather positive
1. Experience in providing customs guarantees Importance **5** of 5	Rating **+5** of ±5	Rating **+3** of ±5	Rating **+3** of ±5
2. Flexibility of guarantee conditions Importance **4** of 5	Rating **+5** of ±5	Rating **+5** of ±5	Rating **+2** of ±5
3. Availability of modern electronic services for issuing guarantees Importance **5** of 5	Rating **+5** of ±5	Rating **+4** of ±5	Rating **+3** of ±5

Fig. 18. **The summary table with results**

7. Graphical representation of the calculation results.

To graphically represent the calculation results, click the "Chart" button on the toolbar, which will allow you to see the results in three-dimensional space, on the so-called radar (Fig. 19). Please note that in each result window, if necessary, the functions of copying and printing are implemented, which are performed by the corresponding buttons located in the lower left corner of the window.

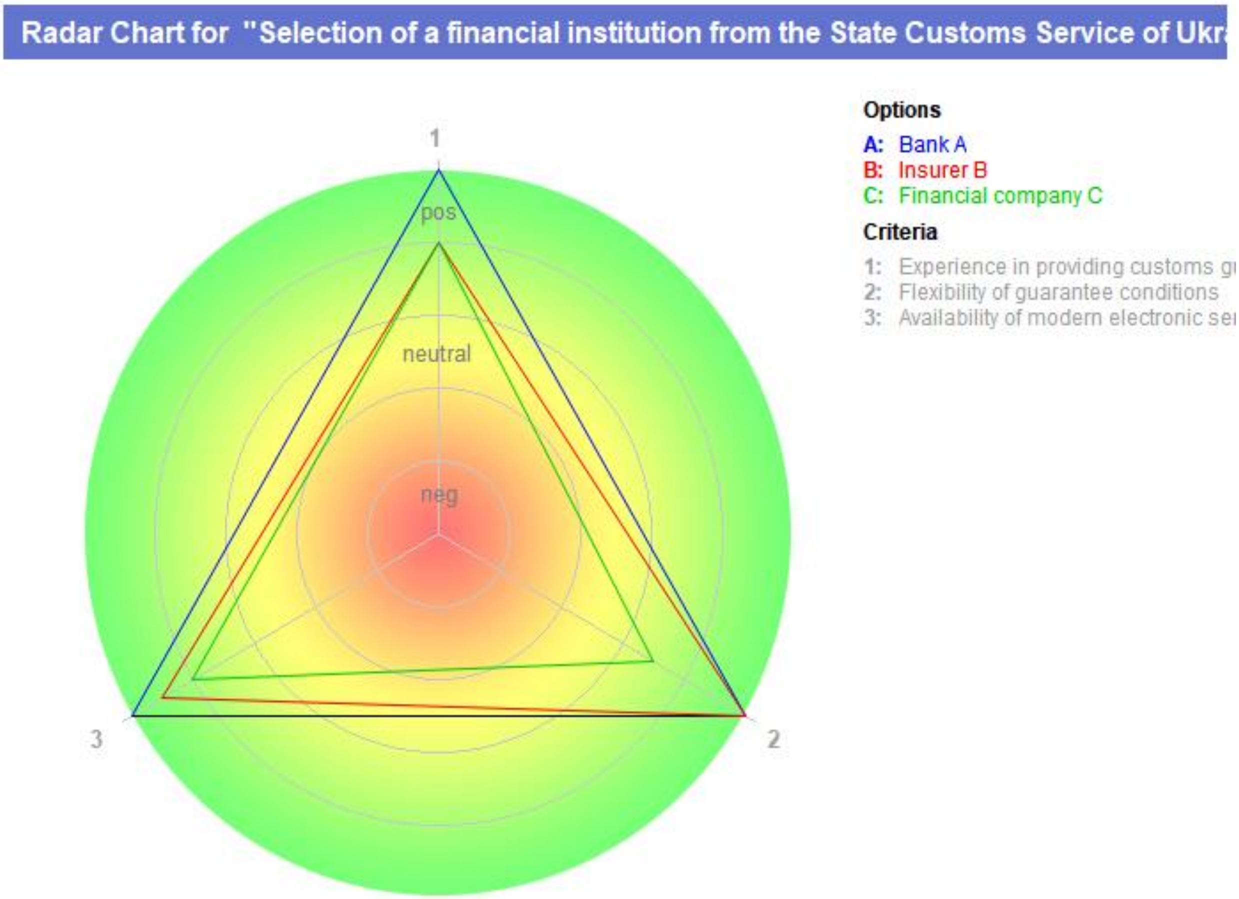

Fig. 19. **Graphical representation of the results**

Independently select three financial guarantors from the Register of Customs Guarantors and complete the task of making a management decision to select one (highest priority) financial guarantor.

Draw conclusions.

Guidelines for self-study

In the course of self-study on this topic, it is necessary to get acquainted with the main issues of the lecture material, with the main and additional literature, legislative and regulatory materials, information from

Internet resources, as well as to work through the questions for independent in-depth study and control questions for self-assessment, complete test tasks and individual assignments.

Questions for independent in-depth study

1. Analyze how the entry into force of the provisions of the Convention on the Common Transit Procedure has affected the requirements for business entities in terms of ensuring the payment of customs duties.
2. Study the development of electronic customs risk management mechanisms.

A checklist for self-assessment

1. Name the RMS tools that can be used at the tactical level of risk management.
2. What are the risk profiles according to different classification criteria?
3. What is the source of information for guidance as an RMS tool?
4. What information do the lists of risk indicators contain?
5. How is the decision on the application of certain customs formalities made on the basis of the list of risk indicators?
6. In which areas of customs control can guidelines be developed for the work of customs officials in analyzing, identifying and assessing risks and which have already been developed?
7. Describe random selection as an RMS tool in the process of assessing the risk of ARAMS on a customs declaration.
8. Define the concept of regional risk management.
9. For what purpose was the module "Risk Profile Builder" of the ACCS "Inspector" developed?

Test tasks

1. What are customs risks in the context of international trade:

a) risks associated with customs officers safety;

b) risks related to currency exchange rates;

c) risks that threaten the security of a country's borders and economy;

d) risks of natural disasters affecting customs operations?

2. What does the term "valuation risks" in customs refer to:

a) risks associated with compliance with origin rules;

b) risks related to customs documentation errors;

c) risks related to incorrect valuation of goods;

d) risks associated with non-compliance with customs regulations?

3. How can technology and data analysis be used to assess customs risks and improve risk management:

a) they have no role in customs risk management;

b) they can help in identifying high-risk transactions and anomalies;

c) they are only useful for tracking shipments;

d) they are primarily used for customs revenue collection?

4. Which of the following is NOT a step in the process of developing customs risk management measures:

a) identifying and assessing risks;

b) implementing security measures;

c) formulating risk mitigation strategies;

d) monitoring and adapting measures over time?

5. How do you determine the forms and scope of customs control as part of customs risk management:

a) by hiring more customs officers;

b) by increasing import tariffs;

c) by improving record-keeping and documentation practices;

d) by analyzing and assessing the specific risks and vulnerabilities in your trade operations?

Recommended literature: main: [1 – 3]; additional: [5; 7 – 9]; information resources: [10 – 18; 20 – 23; 27; 28; 34; 39].

Topic 5. International approaches and recommendations for customs risk management

Practical task 5.1

Selection of the best international practice of customs risk management based on a criterion-referenced approach.

Analysis of the international experience of Risk Assessment and Targeting Centres in order to identify effective institutional and technological approaches to customs risk management, to carry out a comparative bench learning study of practices that demonstrate high efficiency and adaptability.

Guidelines for practical task 5.1

Before completing the task, it is necessary to familiarize yourself with the main principles of the risk management system applied in the customs field, as well as with international regulatory documents (for example, WCO recommendations on risk management).

Special attention should be paid to the analyses of the activities of Risk Assessment and Targeting Centres in leading countries.

Do the following:

Identify the criteria of efficiency and adaptability of the customs risk management system used internationally.

Conduct a comparative analysis of approaches, technological solutions, and institutional models of different countries.

Identify elements that can be adapted to the Ukrainian customs system.

Carry out benchmarking (comparative learning) of best practices and determine which are most appropriate for implementation.

Formulate conclusions regarding possible improvements of the national customs risk management system based on international experience.

Guidelines for self-study

In the course of self-study on this topic, it is necessary to get acquainted with the main issues of the lecture material, with the main and additional literature, legislative and regulatory materials, information from Internet resources, as well as to work through the questions for independent in-depth study and control questions for self-assessment, complete test tasks and individual assignments.

Questions for independent in-depth study

1. Examine the main principles of the WCO SAFE Framework of Standards and evaluate its impact on the harmonization of customs control procedures between countries.

2. Study the experience of EU member states in implementing integrated risk management systems within the customs environment.

3. Compare the risk management systems of the EU and the USA (Customs and Border Protection) in terms of data exchange, profiling, and risk assessment methods.

4. Analyze the benefits and challenges of implementing Authorized Economic Operator (AEO) programs as a tool for international customs risk reduction.

A checklist for self-assessment

1. What are the main international instruments regulating customs risk management?

2. Which levels of risk management (strategic, tactical, operational) are recognized in international practice?

3. Name the key principles of the WCO SAFE Framework related to risk analysis and information exchange.

4. What are the advantages of using the Authorized Economic Operator (AEO) program for customs authorities and businesses?

5. What information sources are used by customs authorities for developing international risk profiles?

6. How does data exchange between customs administrations contribute to risk minimization?

7. What types of risks (compliance, financial, safety, procedural, etc.) are typically managed in the international customs context?

8. Describe the role of digital technologies and artificial intelligence in global customs risk assessment.

9. How do international recommendations contribute to the unification of customs control procedures?

Test tasks

1. What is the main purpose of international customs risk management systems:

a) to limit international trade operations;

b) to identify and reduce potential threats to trade security and compliance;

c) to increase customs tariffs;

d) to simplify domestic tax reporting?

2. Which document provides the global framework for customs risk management:

a) the Kyoto Convention;

b) the WCO SAFE Framework of Standards;

c) the Paris Agreement;

d) the Geneva Protocol?

3. What is the main advantage of the Authorized Economic Operator (AEO) concept:

a) it increases the number of customs checks;

b) it promotes mutual recognition and facilitates trade for compliant businesses;

c) it reduces customs transparency;

d) it limits the use of electronic declarations?

4. Which technological tool enhances international customs cooperation and risk assessment:

a) blockchain and data exchange platforms;

b) manual paper-based registers;

c) physical warehouse inspections only;

d) traditional accounting systems?

5. What is the main function of international cooperation in customs risk management:

a) exchange of best practices, information, and joint risk profiles;

b) increasing trade tariffs;

c) limiting cross-border data exchange;

d) focusing only on national risks?

Recommended literature: main: [1 – 3]; additional: [5; 7 – 9]; information resources: [10 – 18; 20 – 23; 28 – 33; 35 – 39].

Recommended literature

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Appendices

Appendix A

Creative work

The recommendations for creative work:

The volume should be 10 – 15 pages. The required elements are: introduction, literature review, aim (purpose), results, conclusions, references (10 – 15), cross references.

Topics to choose for the creative task

1. Introduction to Customs Risks and European Trade.
2. Customs Procedures and Regulations in the European Union.
3. Tariff Classification and Its Role in Managing Customs Risks.
4. Valuation of Goods for Customs Purposes in Europe.
5. Rules of Origin and Their Impact on Customs Risks.
6. Customs Compliance and Audit Procedures in the EU.
7. Risk Assessment in European Customs Management.
8. Intellectual Property Rights Protection at European Borders.
9. Supply Chain Security and Customs Risks Mitigation.
10. Customs Risks in Cross-Border E-Commerce in Europe.
11. Anti-Dumping and Countervailing Duties in European Trade.
12. Customs Risks Related to Export Controls in Europe.
13. Post-Brexit Customs Risks and Trade with the UK.
14. Handling Non-Tariff Barriers in European Trade.
15. European Free Trade Agreements and Customs Risks.
16. Role of Customs Brokers and Agents in Risk Management.
17. European Customs Union and Its Impact on Trade.
18. Strategies for Mitigating Currency Exchange Rate Risks in EU Trade.
19. Emerging Technologies in Customs Risk Management in Europe.
20. Case Studies of Notable Customs Risk Incidents in the EU.

Contents

НАВЧАЛЬНЕ ВИДАННЯ

МИТНІ РИЗИКИ

Методичні рекомендації до виконання практичних завдань, лабораторних та самостійних робіт для здобувачів вищої освіти спеціальності D2 "Фінанси, банківська справа, страхування та фондовий ринок" освітньої програми "Митний контроль" другого (магістерського) рівня

(англ. мовою)

Самостійне електронне текстове мережеве видання

Укладач **Ачкасова** Світлана Анатоліївна

Відповідальний за видання *В. Ф. Тищенко*

Редактор *З. В. Зобова*

Коректор *З. В. Зобова*

Подано основні практичні завдання, завдання до лабораторних та самостійних робіт. Запропоновано тестові завдання, запитання до самостійної підготовки, запитання для перевірки знань. Наведено методичні рекомендації до виконання практичних завдань, лабораторних та самостійних робіт.

Рекомендовано для здобувачів вищої освіти спеціальності D2 "Фінанси, банківська справа, страхування та фондовий ринок" освітньої програми "Митний контроль" другого (магістерського) рівня.

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