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**Directions of customs logistics in  
the global aspect**

This article discusses one of the most pressing issues of customs law. The issue of logistics is of particular importance in terms of economic integration, taking into account the interaction of a number of actors (states) in the Common Customs (economic) territory. Directions of customs logistics in the global aspect yavlyaetsya a very important part of the topic. Legally customs logistics is governed by national and international regulations of the Customs Regulation. In order to provide quality professional services in the field of customs logistics specialist should perfectly understand the legal basis to be able to correctly classify the goods for customs purposes, know all the details of declaration.

**Key words:** customs logistics, customs legislation, customs, transport logistics, customs authorities.

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Мақалада кеден құқығының ең өзекті мәселелерінің бірі қарастырылған. Логистиканың даму мәселелері экономикалық интеграция жағдайында үлкен маңызға ие, бірыңғай кеден (экономикалық) аумағын құруды және ондағы субъектілердің (мемлекеттердің) арақатынасын ескеретін болсақ, әлемдік деңгейде кедендік логистиканың даму бағыттары аталған тақырыптың маңызды бөлшегі. Заңи тұрғыдан кедендік логистика кедендік реттеу бойынша ұлттық және халықаралық нормативтік құжаттармен реттеледі. Кедендік логистика саласында сапалы қызмет көрсету үшін, маман заңнамалық базаны жетік білуі тиіс, кедендік мақсат үшін тауарларды дұрыс жіктеуі білуі тиіс, декларациялаудың барлық қырларын меңгеруі тиіс.

**Түйін сөздер:** кедендік логистика, кедендік заңнама, кеден, көліктік логистика, кеден органдары.

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**Направления развития  
таможенной логистики  
в мировом аспекте**

В данной статье рассмотрено одно из наиболее актуальных вопросов таможенного права. Вопрос развития логистики приобретает особое значение в условиях экономической интеграции с учетом взаимодействия ряда субъектов (государств) на единой таможенной (экономической) территории. Направления развития таможенной логистики в мировом аспекте являются очень важной частью данной темы. Законодательно таможенная логистика регламентируется национальными и международными нормативными документами по таможенному регулированию. Чтобы оказывать качественные квалифицированные услуги в сфере таможенной логистики, специалист должен великолепно разбираться в законодательной базе, уметь грамотно классифицировать товары для таможенных целей, знать все тонкости декларирования.

**Ключевые слова:** таможенная логистика, таможенное законодательство, таможенное дело, транспортная логистика, таможенные органы.

## **DIRECTIONS OF CUSTOMS LOGISTICS IN THE GLOBAL ASPECT**

In the context of the integration of the world economy and the globalization of business new requirements to customs. Customs should facilitate the development of foreign trade. In the present conditions of the world economy, the aim of facing the customs services around the world, is to simplify customs administration with the unconditional enforcement of customs laws.

Increased globalization and liberalization of world trade creates optimal conditions for the formation of an organized system of cooperation between all the participants of foreign economic activity (FEA) in the process of customs clearance and customs control of goods and vehicles.

Using logistic approach to the management of import-export trade flows has become particularly relevant at the present stage of development of the Kazakhstan economy. This is due to the intensification and expansion of foreign economic relations of the state, and the dynamic expansion of the horizontal ties between economic entities of the partner countries. Increased opportunities to improve cooperation by enhancing the economic independence and initiative of intermediaries and transport organizations, improving their contractual relations and mutual economic incentives.

The Republic of Kazakhstan is in the fortunate position of intersection of the European transport corridors, which is a prerequisite for the possible establishment of a full-fledged participant in the process of the international movement of goods and services. The implementation of these prospects are largely dependent on the activity of the customs authorities of the country. The introduction of high-quality customs service, the use of effective and innovative technologies in the customs clearance and control, is an important characteristic of the customs activity. That is why more attention should be paid to the study of the experience of using the methods of the organization of the logistics system of customs clearance and control [1].

Under the conditions of formation and development of the logistics system in the Republic of Kazakhstan are the lack of use of the logistical approach in the implementation of foreign trade operations because realized only some logistics functions to reduce costs in the process of moving goods across the customs border. The customs authorities of the Republic of Kazakhstan until recently, as the

main features have been aimed at solving fiscal and law enforcement tasks. At the same time, the natural evolution of customs, customs regulation that determined the influence on the process of integration of national economies into the international economic space, require improved technology of customs clearance and customs control.

Logistical approach to improve the activity of the customs authorities require a systematic implementation of the following measures:

- Creation of modern customs and logistics centers;
- Improving customs legislation;
- The introduction of the latest information technology tools to ensure the activities of the customs authorities;
- Creation of a single interagency automated system of collection, storage and processing of information in the implementation of all kinds of state control over the movement of goods across the customs border;
- Reforming organizational and management structure of the customs authorities, built on a functional basis.

In the traditional sense of the customs legislation of many countries, including the Republic of Kazakhstan, is a set of norms regulating relations in the field of customs:

- a) relating to the movement of goods and vehicles across the customs border (customs clearance and control, customs regimes and payments, tariff and nontariff regulation, etc.);
- b) related to the institutional organization of a legal mechanism in the field of customs affairs;
- c) relating to liability for violations in the field of customs procedures and customs disputes resolution [2].

By the customs legislation of the European Union, this definition applies only partially. Legal regulation of customs mechanism is the subject of constitutional and administrative law of EU Member States and is not carried out at the level of the European Community. It is also subject to national criminal and administrative legislation of the subjects of the EU is the issue of liability for customs offenses, although the provisions of the Maastricht Treaty in 1992 and offers the prospect of harmonization in this area.

However, the issues of customs regulation in the EU subjects are combined into one set of laws, which are the EU Customs Code and the Common Customs Tariff of the EU.

In order to determine the subject of the customs legislation, in particular the EU customs logistics

necessary to understand the nature of the European Union and the degree of integration of the customs of its members.

So, according to Art. 9 of the Treaty establishing EEC (Treaty of Rome in 1957), the basis for the functioning of the Community is a customs union, involving, first, certain customs rules for the movement of goods within the borders of the EEC and, secondly, common to all Member States rules of customs regulation of trade with third countries. Accordingly, the EU customs legislation may be defined as a set of rules of European law governing the internal and external aspects of the functioning of the Customs Union, the EU Member States [3].

In the development of Customs Code of EU lawmakers proceeded from the following:

The foundation of the EU is a customs union of the States Parties;

- The interests of the traders and the customs authorities agree to have compact and unified regulatory framework of customs, accepted throughout the EU;
- Improving the competitiveness of the EU economy of the subject objectively creates a need to establish a uniform body of law based on the most important international agreements of the participants in the first place, in the framework of the GATT / WTO and the World Customs Organization;
- The presence of mandatory legal rules for all EU members;
- The national interests require consideration of the concept of the internal market in the formation of a common EU policy on trade with third countries;
- Ensuring a balance between private interests and the interests of the participants of foreign economic activity of customs authorities to ensure the protection of economic sovereignty creates the need to give these bodies broad supervisory powers despite the fact that these powers are compensated as broad right of appeal by traders;
- Development of foreign trade is of great importance for the EU, which leads to the need to simplify the rules of customs clearance. The main objectives of the EU decision-TC are: creating a single legal instrument, replacing the set of legal acts adopted by the Community in the field of customs regulations. In total, more than two dozen only acts of the European Council, enacted for 22 years, was replaced by the Code [4].

1. Achieving integrity, clarity and certainty content. The objective of the Code – to play the rule of law in a clear, readable and logical way. This task has greatly contributed to the separation of the rule of law into two parts: the Customs Code and the

Regulations laying down the procedure for the entry into force of the Code.

2. Consolidation of the EU customs legislation. With the exception of Chapter VII of the IX (right to appeal), the provisions of the Code of Practice repeat provisions of the legal acts previously adopted by the European Council.

Foreign economic activity and, above all, foreign trade as subjects of the EU and Kazakhstan are directly related to movement across the customs border of the states of different kinds of goods. At the same time all the goods transported through the customs border of the external customs border of the EU and the Republic of Kazakhstan are subject to customs clearance and customs control. To understand the nature and mechanisms for the implementation of customs procedures governing the movement of goods, it is important to take into account legal principles of some provisions related to these processes, such as: the right to free movement of goods; restriction of import or export of goods; customs – tariff regulation of such goods, etc.

As a rule, administrative and legal principles of these regulations in the European Union and the Republic of Kazakhstan are equal and is aimed primarily at protecting the economic and national interests of their countries. [5]

For example, the customs legislation of the European Union states that all persons have equal right to import into the EU and export of goods from the EU, including in foreign trade activity. The right to free movement of goods conforms to the Single European Act (EEA), signed by the subjects of the EU and entered into force on July 1, 1987 This legal act has fixed «EU customs area without internal frontiers in which the free circulation of goods is provided, people, services and capital «as well as the right to freely use their abilities and property for entrepreneurial activities [6].

In addition, the right to free movement of goods through the customs border of the EU is closely linked with a number of generally recognized norms of international law: Art. 13 and Art. 17 of the Universal Declaration of Human Rights; Art. 12 International Covenant on Civil and Political Rights, and others. Provision of this right is of particular importance for the development of international contacts.

But, nevertheless, the EU customs legislation establishes the legal framework prohibiting the importation and exportation of certain goods, due to reasons of national security; protection of public order, life and health of the citizens of EU member states; protection of animals, plants and

the environment of the EU; protection of artistic, historical and archeological heritage of the peoples of the EU and foreign countries; protection of property rights, including intellectual property rights of EU citizens; protection of the interests of producers and consumers of goods in the EU, and others. An important administrative and legal factor is to ensure that the EU common customs – tariff regulation of the movement of goods in accordance with international agreements and closer cooperation between the customs services of all Member States for this purpose.

Formation of the optimal legal environment for the integration of the national economy entities in the EU the world economy is one of the main customs of the European Community. The implementation of these directions is to improve the legal framework for the protection of the national interests of domestic industries and consumer goods to the EU, as well as carrying out targeted customs policy, aimed at strengthening the position of EU exporters on foreign markets.

A joint EU customs services of the transition to unified and uniform methods for customs clearance and control; the simplification and harmonization of customs procedures; mutual recognition of common customs regulations; legal international norms defining the rights, duties and responsibilities of the customs authorities and control subjects; the creation of a uniform legal protection in customs matters – make better use of the principles and methods of administrative and legal regulation of customs business in all EU countries and significantly improve the effectiveness of customs authorities in the development of foreign trade activity of the Customs Union of the European Community.

Currently, one of the main aspects of the improvement of the customs system of the European Union in the field of customs regulations is:

- Uniform application of EU customs legislation throughout the Community to actively implement the common customs policy of the European Union;

- Elimination of excessive administrative barriers in the customs area of the EU that may cause damage to the economy of the Community;

- Consolidation of the customs authorities of the EU to ensure a common economic policy and the protection of the interests of the internal market of the EU actors;

- Mutual exchange of professional experience between the customs authorities of EU member states on the use of modern forms of customs clearance and customs control in order to stimulate

the customs and tariff policy and protection of the national economy of the EU;

– The improvement and harmonization of customs procedures with the use of modern information technologies in order to control the customs value and identify the facts of the unreliability of the goods declaration;

– The introduction of optimal methods of the customs administrations of the European Union with a view to simplification and harmonization of customs procedures;

– The creation of a common information space throughout the customs territory of the European Community.

In Kazakhstan, one of the most important conditions of the state of the active customs policy is to have a single regulatory framework of foreign trade. Today, the work of the Kazakhstan Customs, in fact regulated by the Customs Code of the Customs Union. One of the features of formation of the active customs policy of the Republic of Kazakhstan is a need to eliminate excessive administrative barriers in the customs field which may cause damage to the Kazakh economy and the improvement of new customs technologies maximize facilitating environment for legitimate trade, and providing an appropriate level of control across borders of goods [7].

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