

MODERN PROSPECTS FOR IMPROVING POST-CLEARANCE CUSTOMS CONTROL IN THE CUSTOMS MANAGEMENT SYSTEM

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Abstract

This article examines the modern prospects for improving post-clearance customs control within the customs management system. The study analyzes the essence of post-audit control, its role in customs administration, and its significance in a service-oriented customs management system. In addition, the role of risk management systems, electronic declaration procedures, artificial intelligence, and digital technologies in customs control is highlighted. Based on international experience, priority directions for improving post-clearance customs control and scientific-practical recommendations adapted to the national customs system have been developed.

Keywords

customs management, post-audit control, customs control, customs administration, foreign economic activity, risk management system, electronic declaration, digital customs, artificial intelligence, customs services, international trade, service-oriented management.

In recent years, the processes of globalization in the world economy, the increasing volume of international trade, and the rapid development of digital technologies have intensified the need to improve the customs management system. In the 21st century, simplifying customs procedures, increasing operational efficiency, and ensuring security have become one of the priority directions of public administration modernization. In particular, the introduction of modern control mechanisms in the movement of goods across customs borders is considered one of the key factors in enhancing the efficiency of international trade.

Today, customs authorities are responsible not only for collecting customs payments, but also for providing transparent and convenient services to participants of foreign economic activity. Therefore, many countries are widely implementing post-clearance customs control as a modern form of customs supervision. This system makes it possible to accelerate customs clearance

procedures, reduce excessive bureaucratic formalities, and improve the effectiveness of customs control through risk management mechanisms.

Post-clearance customs control enables customs authorities to conduct an in-depth analysis of the reliability and accuracy of documents and information submitted by foreign trade participants after the release of goods. As a result, it serves as an effective mechanism for preventing violations such as illegal imports, artificial undervaluation of customs value, and incorrect classification of goods. At the same time, this form of control reduces unnecessary barriers for bona fide business entities and contributes to the stimulation of foreign trade activities.

In the context of the digital economy, the introduction of artificial intelligence technologies, electronic data exchange systems, automated risk management systems, and post-audit mechanisms into customs administration significantly increases the efficiency of post-clearance customs control. Therefore, conducting scientific research in this field, studying international experience, and developing practical recommendations adapted to the national customs system are among the most urgent and relevant issues today.

In the process of improving post-clearance customs control, the service-oriented model of customs authorities has gained particular importance. In the modern customs management system, customs control is becoming not only a fiscal and law-enforcement mechanism, but also an institutional system aimed at creating favorable conditions for participants in foreign economic activity. From this perspective, it is important to scientifically clarify the essence and content of the concepts of customs services and customs service support.

In some scientific approaches, the concept of customs services is interpreted more broadly than the concept of customs service, covering all organizational, control, and information services provided by customs authorities. Other approaches consider customs service as an integral component of customs services, mainly associated with creating conveniences for foreign trade participants, providing consulting assistance, and ensuring electronic information exchange. These approaches reflect the transformation process of customs authorities' activities and demonstrate the necessity of integrating control functions with modern service principles.

Today, in the practice of developed countries, post-clearance customs control is regarded as one of the most effective and перспективных directions of customs administration. This form of control not only simplifies customs clearance procedures, but also ensures compliance with customs legislation through in-depth audit and analytical mechanisms carried out after the release of goods. As a result,

the principle of “rapid clearance – effective control” is being formed within customs administration systems.

Under a service-oriented customs management framework, the development of post-audit control is closely linked with digital technologies and risk management systems. Electronic declaration systems, artificial intelligence-based analytical platforms, automated monitoring systems, and big data processing technologies play an important role in identifying high-risk foreign trade operations. At the same time, the simplification of customs procedures for bona fide business entities contributes to increasing the efficiency of international trade.

Therefore, improving post-clearance customs control within the customs management system, developing it on the basis of a service-oriented approach, and introducing mechanisms that comply with international standards are considered among the most relevant scientific and practical issues of today.

In the context of globalization and digital transformation, the introduction of a client-oriented approach in the customs administration system is becoming one of the key strategic priorities. The modern customs management system is evolving not only as a state institution performing control and fiscal functions, but also as a service-oriented system aimed at providing high-quality, efficient, and transparent services to participants of foreign economic activity. In this regard, improving the quality and efficiency of customs services is of particular importance, especially in the process of enhancing post-clearance customs control.

Today, the system of post-clearance customs control is considered one of the most important tools for simplifying customs administration and accelerating international trade processes. This form of control reduces excessive inspections during customs clearance, ensures the rapid release of goods, and allows for in-depth analysis of documents and financial operations at later stages. As a result, while maintaining the effectiveness of customs control, a favorable business environment is created for entrepreneurial entities.

Within a client-oriented customs management system, customs services act as an institutional mechanism aimed at satisfying the needs of participants in foreign economic activity. Under such an approach, cooperation between customs authorities and business entities is based on the principles of mutual trust, information exchange, and joint risk management. Therefore, the post-audit control system is regarded not only as a control instrument, but also as a modern management mechanism that contributes to improving the quality of customs services.

Currently, many countries widely use risk management systems, electronic declaration procedures, automated monitoring technologies, and artificial

intelligence tools in organizing customs control. These technologies enable customs authorities to quickly identify high-risk foreign trade operations and prevent illegal imports and violations of customs legislation. At the same time, by supporting bona fide business activities, they contribute to the simplification and acceleration of customs clearance procedures.

In our country, large-scale reforms are also being implemented to modernize customs administration, create favorable conditions for business entities, and introduce customs services that comply with international standards. In particular, special attention is being paid to improving the efficiency of customs authorities through the development of a digital customs system, reducing the human factor, and expanding the scope of electronic services. This creates the need to further improve post-clearance customs control, develop it on the basis of modern service principles, and adapt international experience to national practice.

From this perspective, conducting an in-depth study of the theoretical and practical foundations of post-clearance customs control within the customs management system, as well as developing scientific proposals and practical recommendations aimed at increasing the effectiveness of this system, is considered one of the most pressing scientific issues of today.

The conducted research showed that improving post-clearance customs control within the customs management system plays an important role in increasing the efficiency of customs administration and ensuring the security of international trade. During the study, it was determined that the introduction of modern service-oriented approaches into customs activities contributes to simplifying customs procedures, reducing excessive administrative barriers, and accelerating foreign trade operations.

The analysis also demonstrated that the effective organization of post-clearance customs control allows customs authorities to strengthen control mechanisms without slowing down the process of goods release. In particular, the application of risk management systems, electronic declaration procedures, automated monitoring technologies, and artificial intelligence-based analytical mechanisms increases the accuracy and effectiveness of customs inspections. As a result, cases related to incorrect declaration of goods, artificial undervaluation of customs value, and violations of customs legislation can be identified more efficiently.

Furthermore, the study revealed that the development of a client-oriented customs management system creates favorable conditions for participants in foreign economic activity. The simplification and digitalization of customs procedures reduce time and financial costs for business entities, while

strengthening mutual trust and cooperation between customs authorities and entrepreneurs. This, in turn, contributes to the growth of foreign trade turnover, improvement of the investment climate, and enhancement of the country's economic competitiveness.

The research findings also confirmed that studying advanced international experience and adapting it to national practice is essential for the further improvement of post-clearance customs control. In particular, the widespread use of digital customs technologies, integrated information systems, and post-audit mechanisms in developed countries demonstrates the effectiveness of modern customs administration models.

As a result of the study, it was concluded that further modernization of post-clearance customs control, expansion of electronic customs services, improvement of risk assessment mechanisms, and strengthening of institutional and legal frameworks are among the most important priorities for enhancing the efficiency of the national customs management system.

In conclusion, the improvement of post-clearance customs control within the customs management system is becoming one of the priority directions of modern customs administration. The rapid development of international trade, digital technologies, and service-oriented governance requires customs authorities to introduce effective, transparent, and flexible control mechanisms. In this regard, post-clearance customs control serves not only as a tool for ensuring compliance with customs legislation, but also as an important mechanism for facilitating trade, reducing administrative barriers, and improving the quality of customs services.

Furthermore, the implementation of risk management systems, electronic customs technologies, and artificial intelligence-based analytical mechanisms significantly enhances the efficiency of customs control while creating favorable conditions for bona fide participants of foreign economic activity. Therefore, the further development of post-clearance customs control based on modern international standards and advanced foreign experience is essential for strengthening the effectiveness and competitiveness of the national customs system.

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