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**MARTIAL LAW AND SMUGGLING OF GOODS: THE SEARCH
FOR THE OPTIMAL MODEL OF LEGAL LIABILITY**

Journal:	<i>Journal of Financial Crime</i>
Manuscript ID	JFC-01-2023-0014
Manuscript Type:	Scholarly Article
Keywords:	financial crimes, smuggling, corruption, martial law, customs authorities

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MARTIAL LAW AND SMUGGLING OF GOODS: THE SEARCH FOR THE OPTIMAL MODEL OF LEGAL LIABILITY

Purpose. The article is devoted to the characteristics of the issue of legal responsibility for the smuggling of goods under the conditions of martial law in Ukraine.

Methodology. In the article's writing, the authors used an interdisciplinary approach, combining legal science and economics methods.

Findings. The detection and cessation of smuggling is currently a vital activity of customs authorities in the sphere of ensuring the financial and economic security of the state and a prerequisite for the stable development of market relations in Ukraine. At the same time, the lack of adequate legal responsibility for smuggling goods and the limited powers of customs authorities increased the facts of the smuggling of goods. This determines the importance of finding innovative principles of legal responsibility for smuggling goods under martial law conditions in Ukraine.

Originality. The article aims to develop innovative principles of legal responsibility for smuggling goods under martial law in Ukraine.

Keywords: financial crimes, smuggling, corruption, martial law, customs authorities.

1. INTRODUCTION

In the conditions of formation, strengthening and development of each state's economy, one of the main tasks of foreign economic policy is the

1 development of international trade, strengthening of economic relations with
2 other states and protection of the interests of the domestic producer. One of
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development of international trade, strengthening of economic relations with other states and protection of the interests of the domestic producer. One of the threats to the stable development of the market economy has always been the illegal movement of products and goods across the state border of Ukraine. Thus, according to The World Integrated Trade Solution (WITS), the volume of contraband deliveries to Ukraine from 2013 to 2021 averaged \$11.9 billion per year or 8.8% of GDP. It was predicted that this indicator should exceed the mark of \$17 billion in 2022. However, active military actions for a particular time shifted or transformed the goals of smugglers. Thus, according to the official information of the State Border Service of Ukraine, the number of attempts to illegally move goods across the border has been increasing recently. This concerns the supply of cigarettes to EU countries. Nevertheless, these scales are much smaller than in the pre-war period. The first month after the full-scale invasion of Russia, such attempts were almost unrecorded. However, over time, dealers again try to make money on the difference in prices because cigarettes are cheaper here than in the EU. And this activity has been renewed (Vueets 2022).

2. METHODOLOGY

In the article's writing, the authors used an interdisciplinary approach, combining legal science and economics methods. We would like to note that many scientific works are dedicated to countering the smuggling of goods in general and cigarettes. These works contain several proposals, particularly regarding improving legal responsibility for the committed act. However, they

1
2 are justified only theoretically because legal responsibility is not the only
3
4 determining factor of smuggling activity. Instead, the authors used an
5
6 approach different from the common one, which consisted of the analysis of
7
8 statistical data from international sources and information posted on the
9
10 official websites of Ukrainian state bodies to form an idea of the scale of
11
12 smuggling in Ukraine, correlation with the use of specific examples of the
13
14 value of goods that were illegally moved across the state border with the
15
16 sanctions imposed on the violator, the generalisation of the investigative
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18 practice of bringing legal responsibility for the smuggling of the specified
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20 goods.
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27 Innovative principles of legal responsibility for smuggling commercial
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29 goods in Ukraine were developed with the help of general scientific methods
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31 of cognition and methods developed by the scientific group. The extrapolation
32
33 method was used to determine the possibility of implementing foreign
34
35 experience into domestic practice regarding legal liability for commercial
36
37 smuggling goods. Economic-statistical and scenario methods will make it
38
39 possible to assess the negative impact of the smuggling of goods on the state
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41 economy and the possible positive effect of the implementation of proposals
42
43 formulated by the project's authors. Using the methods of legal engineering,
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45 proposals were formulated to amend the current legislation, which regulates
46
47 legal liability for the smuggling of commercial goods.
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55 **3. RESULT AND DISCUSSION**

56 **The State of Scientific Development**

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4 Scientific publications generally consider the issue of countering
5 smuggling and identifying the disadvantages of such activity. Sarvananthan
6 M. noted that states with adjacent borders with EU countries are attractive for
7 smuggling commercial goods, which leads to distortion of foreign
8 trade (Sarvananthan 2001). Yu. Kuryliuk and S. Halimon conducted empirical
9 research for reliable and representative information about people who
10 committed smuggling (Kuryliuk Khalymon 2020.). O. Busol supports the
11 position that one of the effective ways to strengthen the fight against the
12 illegal import of commercial goods into the customs territory of Ukraine is to
13 restore criminal liability for this act (Busol 2015). A. Kulish, V. Chumak et al.
14 considered measures to combat smuggling and corruption during customs
15 clearance of commercial goods in Ukraine (Kulish Chumak, Chernysh, Khan,
16 Havrik 2020). Getmansky, A., Grossman, G., & Wright, A. L. emphasized that
17 the policy of border fortification is controversial and politically significant. The
18 authors investigated the impact of the border wall project on the facts of
19 smuggling (Getmansky, Grossman, Wright 2019). D. Khizhnyak rightly notes
20 that in the conditions of globalisation, the role of the cooperation of states in
21 the prevention of various transnational criminal offences of practical interest,
22 including smuggling, is growing (Khizhnyak 2015). The scientific study by H.
23 Kraynyk (Kraynyk 2019) analysed current issues regarding the reformation of
24 responsibility for smuggling, proposed legislative changes to the Criminal
25 Code of Ukraine and the Code of Ukraine on Administrative Offences, which
26 will adequately regulate the issue of combating smuggling and eliminate
27 existing shortcomings. M. Urda, S. Sheveleva, and I. Teneneva noted that in
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1 the conditions of integration processes, the problem of unifying legislation
2 regarding criminal liability for smuggling is becoming more urgent. The
3
4 starting point should be a comparative legal analysis of the existing means of
5
6 combating offences in this field, including smuggling - the most dangerous
7
8 and widespread type of criminal offence in the customs sphere (Urda,
9
10 Sheveleva, Teneneva 2017). In the article, V. Dopilko investigated the current
11
12 problems of organisational and legal means of combating smuggling and
13
14 violations of customs rules in transport and proposed ways to improve
15
16 organisational and legal means of combating smuggling and violations of
17
18 customs rules in transport (Dopilko 2019). C. Bruwer, researching the issue
19
20 of smuggling in the water space, emphasised that smuggling undermines
21
22 human rights and is a vast, uncontrolled arena for those engaged in illicit trade
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24 and transnational organised crime (Bruwer 2020).
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33 Despite the urgent task facing the state, namely combating customs
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35 violations, particularly the smuggling of goods, there is no adequate legal
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37 responsibility for the illegal movement of goods across the customs border.
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39 Instead, some scientists emphasise the strengthening of responsibility for the
40
41 smuggling of goods, while others do not consider it a determining factor in the
42
43 increase in smuggling. Therefore, our research results will answer the optimal
44
45 legal responsibility for the smuggling of goods, which will fulfil the main task
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47 of preventing the commission of such violations and not punishing the violator
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49 after committing such an act. This study will successfully complement the
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51 provisions formulated by domestic and foreign researchers.
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58 Thus, M. Sarvananthan notes that states with adjacent borders to EU
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60 countries are attractive for smuggling goods, which leads to distortion of

1
2 foreign trade (Sarvananthan 2001). Bruwer C. emphasises that smuggling
3
4 undermines human rights and is an uncontrolled arena for subjects of
5
6 international organised crime (Bruwer 2020). In these conditions, according
7
8 to D. Khizhnyak, the role of state cooperation in preventing smuggling as a
9
10 transnational criminal offence is growing (Khizhnyak 2015). O. Busol notes
11
12 that such cooperation at the international level is possible in case of
13
14 restoration of criminal liability for the illegal importation of commercial goods
15
16 into the customs territory of Ukraine (Busol 2015). However, G. Kraynyk
17
18 believes that to strengthen responsibility for the smuggling of goods, it is
19
20 necessary to simultaneously amend the Criminal Code of Ukraine and the Code
21
22 of Ukraine on Administrative Offenses (Kraynyk 2019). M. Urda, S. Sheveleva,
23
24 I. Teneneva also note that in the context of integration processes, the problem
25
26 of unification of legislation regarding criminal liability for smuggling is gaining
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28 relevance. However, the starting point for changes in legislation should be a
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30 comparative legal analysis of existing means of combating the specified
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32 offences (Urda, Sheveleva, Teneneva 2017).
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43 **Concept And Consequences of Smuggling**

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48 In the context of the development of the state's economy, one of the
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50 tasks of foreign economic policy is the development of trade, strengthening of
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52 economic relations with other states and protection of the interests of the
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54 domestic producer. At the same time, one of the threats to the stable
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56 development of the market economy is the illegal movement of goods across
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58 the customs border. Smuggling of goods reduces the mismanagement of state
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2 customs and taxes, causing the mass withdrawal of currency, mass flight of
3
4 capital, increase in unemployment, reduction of domestic industrial
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6 production, etc. (Miri, Ghasemi 2019).
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10 Thus, Ukraine's legal foreign trade turnover in 2021 amounted to \$104.5
11 billion (80% of Ukraine's GDP), while shadow imports amounted to 10% of
12
13 GDP, which, according to forecasts, will increase even more under the
14
15 conditions of financial and economic transnationalisation. Considering the
16
17 existing problem in 2019, the President of Ukraine emphasised the need to
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19 strengthen the fight against smuggling. In this regard, it is necessary to
20
21 establish legal responsibility for the smuggling of goods sufficient to prevent
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23 the commission of such an act and not only to punish the guilty person as it
24
25 is today. Illegal trade is differentiated by the nature of the goods (Bevan,
26
27 Collier, Gunning 1988). For example, "black goods" are illegal. In contrast,
28
29 "black parallel markets" define legal goods illegally traded at the supply chain
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31 level rather than individual actors operating in a legitimate supply chain
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33 (Soon, Manning 2018). In addition, the smuggling of goods is a global problem
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35 today, and although this problem is more evident in developing countries, it
36
37 is also a significant problem in developed countries. The accusation of
38
39 smuggling of goods is associated with procedural difficulties for the
40
41 implementation of which the involvement of several states is significant
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43 (Funsho Olorunfemi, Ndubuisi Anya, Musa Omale 2021). The lack of an
44
45 integrated set of laws and regulations on this issue, the development of
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47 international smuggling networks, the wide variety of goods that were
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49 smuggled in, and the improvement of methods of committing smuggling to
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51 make it necessary to find optimal measures to combat smuggling at the
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1 international level (Khodadoost, 2015.). At the same time, international
2 cooperation can only become effective if an optimal model of combating
3 smuggling is built at the national level.
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10 **The Main Schemes of Contraband Import**

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16 **1. "Zelenka".** Movement outside border checkpoints: goods without
17 documents are imported through the so-called "green" (fields, forests,
18 underground tunnels, rivers, aeroplanes, etc.).
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24 **2. "Porozhiaky".** Registration of vehicles with goods (including
25 minibuses) as being moved "empty". Sophisticated concealment methods are
26 often discovered, including using false compartments in a container and
27 concealment in a tractor, trailer or the body of a truck or private car
28 (Legislative Council Panel on Security Anti-Smuggling Work of the Customs
29 and Excise Department 2008).
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38 **3. Schemes during the movement of goods.** The most common
39 means of smuggling across the land border is through cross-border trucks and
40 private cars (Legislative Council Panel on Security Anti-Smuggling Work of the
41 Customs and Excise Department 2008). "Interrupted" transit (goods during
42 import into Ukraine are declared as "in transit" with subsequent unloading on
43 the territory of Ukraine and formal closure of "transit"); replacement of goods
44 after they have been imported into the customs territory of Ukraine on the
45 way to the internal customs of destination; the disappearance of goods that
46 have not been released into free circulation and are under customs control
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2 from their storage locations (warehouses and temporary storage areas, port
3 and airport areas).
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7 **4. "Jackets"**. Abuse of privileges provided by legislation for the import
8 of goods by citizens (goods worth 500 euros - cars, 1000 euros - air):
9 shredding commercial batches of goods, forming teams of individuals (so-
10 called "ants"), which within the norm "up to 500 euros, up to 50 kg" goods
11 are moved without taxation.
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19 **5. "Postal smuggling"**. A separate line of schemes with tax-free
20 import norms (goods worth no more than 150 euros in one shipment):
21 providing commercial consignments of goods with the appearance of small
22 postal shipments, their shredding under the norm of up to 150 euros, with
23 subsequent importation on bogus natural persons.
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31 **6. Unreliable declaration.** Understatement of weight (taking into
32 account that the conventional unit of indicators for customs value is USD/kg
33 net, understatement of net weight allows for reduced customs payments);
34 underestimating the customs value (hiding the actual value of goods and
35 adjusting the customs value to marginal indicators); declaration of goods with
36 a different commodity code (declaration of goods in commodity subcategories
37 with a lower rate of import duty); declaring goods under a different name,
38 using goods of the "cover" group (high-value goods are declared as low-value
39 goods; complete substitution of names, for example, ceramic tiles are
40 declared instead of household appliances; false declaration of quantitative and
41 qualitative characteristics of goods, concealment of trademarks and the
42 manufacturer of goods
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7. "Maidanchyky" ("fashionable firms"). The creation of importing firms that receive "special conditions" from customs (tariffs, "game" with weight and codes, etc.) for large-scale importation of imported highly liquid goods, which puts the legal business in an uncompetitive environment (Analysis of the volume of smuggling in Ukraine: scale, direct/indirect losses of the budget and economy JULY 17, 2019)

Peculiarities Of the Manifestations of Smuggling During The War

During the war, the task of preventing the flow of illegal trade and destroying organisations involved in smuggling operations (Basu, 2014) ceases to be a question of the state's financial stability but acquires signs of a national character. That is, we are convinced that the smuggling of goods is a threat to the national security of Ukraine, which is now more vulnerable than ever.

During the war, the mechanism of "earning" is quite simple: it involves the smuggling of excisable products and goods of general use through capital airports - particularly under the guise of postal transportation. To bypass the filling of customs declarations and avoid paying taxes, the postal operator evaluates "parcels" issued to fictitious individuals with a value of up to 100 euros. In the future, these goods get to retail outlets and are sold for "cash" with the help of this embezzlement scheme, criminals "launder" tens of millions of hryvnias from the state budget every month.

It recently became known that law enforcement officers conducted investigations on the territory of the "Boryspil" customs post of Kyiv Customs.

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2 During the searches, the detectives seized several tons of goods that the so-
3 called "postal carrier" tried to transport to the territory of Ukraine to
4
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6 circumvent the payment of customs payments and fees.
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9 As the investigation established, only in July 2022, this operator
10 imported into Ukraine more than 150 tons of highly liquid products (primarily
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12 - appliances and branded clothing), "heating up" the state for more than UAH
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14 30 million in tax. More than 30 tons of contraband goods were seized as part
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16 of investigative actions at the central sorting stations of postal operators and
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18 in the divisions of the Kyiv Customs.
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24 In wartime, when all attention is focused on the fronts, it is
25 straightforward to set up corruption schemes, especially at customs. A vivid
26
27 example is the customs offices in Rivne and Lutsk, which issued permits to
28
29 export 1,000 tons of scrap metal to Poland. The problem is that many other
30
31 customs offices in Kyiv or Lviv previously refused to issue documents
32
33 confirming the origin of scrap metal. With them, export to Europe is possible.
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35 As a result, what happened: the certificate of origin was issued; although the
36
37 scrap metal business in Ukraine is shadowy, the export duty was reduced from
38
39 180 to 3 euros per ton, and the losses to the country's budget amounted to
40
41 177 thousand euros on this batch alone, which, apparently, the employees of
42
43 the Western Ukrainian customs placed to your pocket. As previously reported
44
45 by the mass media, in August 2022, Ukrainian exporters of ferrous metal scrap
46
47 made a large shipment of 1,000 tons to Poland through two customs offices
48
49 in the cities of Rivne and Lutsk. Before that, only small batches, primarily
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51 alloyed stamps, were shipped (In Ukraine, customs corruption is reviving
52
53 shady schemes in scrap metal 2022). According to official information, in
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2 2022, 321 criminal proceedings regarding crimes in the customs sphere were
3
4 registered. Based on the results of pre-trial investigations, 75 persons have
5
6 already been charged with suspicion, and 69 indictments have been sent to
7
8 court. In these cases, damage to the state budget of Ukraine for over UAH
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10 170 million has been established.
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14 Furthermore, this is only one of the possible channels. According to
15
16 information from open sources, the total losses for the state from customs
17
18 crimes amount to tens of billions of hryvnias. The other day, Odesa Customs
19
20 uncovered a scheme to hide goods from customs clearance. Losses of 47
21
22 million hryvnias have already been calculated. As part of extensive
23
24 comprehensive measures, the State Bureau of Investigation employees
25
26 discovered more than 130 containers with goods at the Odesa Customs, the
27
28 customs clearance period of which had allegedly expired. According to the
29
30 bureau, the customs officials should have taken measures on time to transfer
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32 the discovered goods to the authorised bodies for their implementation and
33
34 transfer of funds to the state income or the needs of the Armed Forces. During
35
36 the searches on the territory of the container terminals, investigators of the
37
38 State Bureau of Investigation found luxury cars, machinery, alcohol, and long-
39
40 term food products.
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48 According to specialists, this is another tax evasion scheme which leads
49
50 to the loss of significant funds by the budget. Note that all this is happening
51
52 against the background of martial law and crisis phenomena in the country's
53
54 economy caused by Russian aggression. That is, while honest business is
55
56 trying to survive and contribute to the armed forces and help communities,
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1
2 unscrupulous dealers extract hundreds of millions of hryvnias from the war-
3
4 bled state budget into their pockets.
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7 Customs duties are one of the critical sources of filling the budget for
8
9 the payment of pensions, social assistance, wages, etc. Therefore, the victims
10
11 of smugglers are, first of all, the most socially vulnerable and unprotected
12
13 strata of Ukrainians. Including internally displaced persons and pensioners,
14
15 and state employees in the temporarily occupied territories, whose situation
16
17 is already challenging (Snigerev, 2022)
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24 **The Main Determinants of Commodity Smuggling In Ukraine And** 25 26 **Measures To Reduce Them** 27 28 29 30

31 The main determinants in Ukraine are two unresolved problems that
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33 ensure the implementation of such a criminal offence as smuggling. First,
34
35 there are significant gaps in Ukrainian legislation that need to provide a
36
37 concrete solution to the problem of the need for more methods and tools for
38
39 combating customs offences. An example of the above can be that the
40
41 legislation of Ukraine does not specify the mandatory sealing of vehicles, and
42
43 80 per cent of trucks moving on the territory of the Ukrainian state are not
44
45 guaranteed by the importer; that is, the car can be replaced or drowned.
46
47 Cases of postal smuggling can be added to the above because the control of
48
49 the transportation of parcels is not provided for at the regulatory and legal
50
51 levels. Therefore, goods or cargo can be easily replaced during transportation.
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2 Second, as Kristof Titeca and co-authors note, there is a general
3
4 problem of corrupt government officials, especially those who allow large-
5
6 scale smugglers to operate
7

8
9 French researcher Irena Ors provides a precise classification of types of
10
11 corruption in customs authorities, identifying the following types:
12

13
14 "routine, ongoing" corruption, when subjects of foreign economic
15
16 activity pay bribes for receiving regular or expedited services regarding
17
18 customs procedures (1);
19

20
21 fraudulent corruption, when the subject of foreign economic activity or
22
23 his agent stimulates the representative of the customs authority to "close his
24
25 eyes" or openly cooperate to reduce the amount of taxes, unlawfully exempt
26
27 from paying taxes or increase excessive profits (2);
28
29

30
31 criminal corruption (3) (Hors 2016). Corruption of an officer is carried
32
33 out by carrying out prohibited acts, with the help of which the person who
34
35 committed this offence carries out the transfer of goods within the country or
36
37 outside its borders, giving a bribe to the official customs. Most often, criminal
38
39 elements pay bribes for illegal and highly profitable operations (drug trade,
40
41 movement of prohibited goods, etc.) (Hajdari, Alishani, 2020).
42
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45
46 In our opinion, the most crucial problem of smuggling of goods is not
47
48 even the loss of the budget, but rather the distortion of the internal market of
49
50 the economy and the principles of competition, because of which legal
51
52 business, first, suffers losses. We believe it is not enough to strengthen the
53
54 control of the customs and border services; it is necessary to eliminate the
55
56 gaps in the internal market because smuggling exists because of these gaps.
57
58
59 An example of such gaps is that goods are sold without primary documentation
60

1
2 due to the simplified taxation system (Association of Information Technology
3
4 Enterprises of Ukraine 2022).
5

6
7 So, the main problem, which is the illegal crossing of the border of
8
9 Ukraine, is currently widespread in our country because the central authorities
10
11 do not pay enough attention to it. One of the main tasks of the modern
12
13 Customs Service of Ukraine is the implementation of international standards
14
15 related to customs affairs and their integration into the practical activities of
16
17 customs authorities. Also, the State Customs Service of Ukraine is entrusted
18
19 with such tasks as ensuring security in the customs sphere and ensuring the
20
21 interests of the Ukrainian state in the customs sphere. The service must act
22
23 to implement the conditions for foreign economic activity. The State Customs
24
25 Service of Ukraine is obliged to act for the benefit of legal trade and to
26
27 eliminate manifestations of the smuggling of goods and other substances, to
28
29 uphold the observance of customs rules and to prevent their violations
30
31 (Reznikova, 2019).
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39 For customs officers to properly perform their official duties, they must
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41 receive decent remuneration for their work. This means that increasing the
42
43 wages of border guards and customs officials can help to reduce corruption
44
45 cases. However, raising wages is not a panacea. This is confirmed by the fact
46
47 that during the war, the wages of the workers of the "power bloc" increased
48
49 significantly. This is due to several objective factors. At the same time, despite
50
51 the high latency of corruption offences, quite a few were recorded during the
52
53 war. This means that more is needed to raise wages. It is essential to take
54
55 comprehensive anti-corruption measures. In particular, the introduction of
56
57 covert surveillance of the work of border zones can help in case of violation of
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1
2 the legislation. Improving the technical support of border points, as well as
3
4 improving the training of professional personnel at border points, is essential
5
6 for improving control in border areas (Association of Information Technology
7
8 Enterprises of Ukraine 2022).
9

10
11 An essential measure against corruption at customs is the activity of
12
13 whistleblowers. According to Part 1 of Article 1 of the Law of Ukraine "On
14
15 Prevention of Corruption", a whistleblower is a natural person who, in the
16
17 presence of conviction that the information is reliable, reported possible facts
18
19 of corruption or corruption-related offences, other violations of this Law,
20
21 committed by another person, if such information became known to her in
22
23 connection with her work, professional, economic, public, scientific activities,
24
25 her service or training, or her participation in procedures prescribed by Law,
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27 which are mandatory for starting such activities, service or teaching (On
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29 Prevention of Corruption, 2014).
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36 The essential characteristics of a whistle-blower, according to the
37
38 clarification of the National Agency for the Prevention of Corruption dated June
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40 23, 2020, No. 5 "Regarding the legal status of a whistle-blower," are as
41
42 follows:
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44

45 a whistle-blower is a natural person (a citizen of Ukraine, a foreigner, a
46
47 stateless person) (1);
48
49

50 the presence of the whistleblower's internal belief that the information
51
52 is reliable - the person's confidence that the information he/she reports may
53
54 testify to the facts of the commission of a corruption offence, which results
55
56 from his/her life experience, age, professional experience and other
57
58 circumstances (2);
59
60

1
2 information – any information and/or data known to a person about
3
4 possible facts of corruption offences (3);

5
6 reliability of information – its ability to establish the accurate availability
7
8 of actual data on possible facts of corruption offences (4);

9
10 notification of possible facts of corruption offences – providing
11
12 information on factual data confirming the possible commission of a corruption
13
14 offence, which can be verified. The factual data in the whistle-blower's report
15
16 must consist of information about the specific facts of the violation of the
17
18 requirements, prohibitions and restrictions established by the Law, which was
19
20 committed by the person specified in the first part of Article 3 of the Law (5).
21
22 Factual data are information about the circumstances of the offence, the place
23
24 and time of its commission, the person who committed the offence, etc.;

25
26 the information became known to the whistle-blower in connection with
27
28 his: labour, professional, economic, public, scientific activities, service or
29
30 training, and participation in procedures prescribed by Law, which are
31
32 mandatory for starting such activity, service, or training (6).

33
34 Instead, Schultz D. and Harutyunyan K. are convinced that the number
35
36 of key signs of a corruption whistle-blower is less vast. The authors distinguish
37
38 two possible attributes of a whistle-blower. First, this person is motivated
39
40 primarily to expose a crime. Emphasis on primary motive is essential for two
41
42 reasons. First, it excludes whistleblowing as primarily an act of revenge or
43
44 done to embarrass another. Second, it excludes individuals who potentially
45
46 report or solely for economic gain. Secondly, the person who "blows" the
47
48 whistle does so as a last resort. The hope or goal is that organisations can
49
50 control themselves. Therefore, organisations have internal checks under
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1 normal circumstances to detect and correct illegal and improper conduct.
2
3
4 There are mechanisms in place for individuals within organisations to report
5
6 wrongdoing. Whistle-blowers are considered an alternative – another channel
7
8 that can be used to report wrongdoing when internal chains of command or
9
10 structures prevent or make it challenging to report otherwise or correct
11
12 inappropriate behaviour (Schultz, Harutyuny 2015).
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16 As such, a culturally entrenched and institutionalised whistle-blower
17
18 program encourages positive civic behaviour by encouraging citizens to act as
19
20 stewards of their resources, and it gives voice to the voiceless who have
21
22 endured decades of severe hardship and loss of dignity due to corruption
23
24 (Okafor, Adebisi, Opara, Okafor, 2020.)
25
26
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28 Thus, in addition to deterring corruption, whistleblowing can reveal
29
30 systemic weaknesses that allow wrongdoing (Vian, Agnew, McInnes, 2022).
31
32

33 The customs authorities of Ukraine have regular external and internal
34
35 channels for corruption whistle-blowers. These channels are entirely
36
37 anonymous. Moreover, the whistle-blower cannot expect any legal
38
39 responsibility. A positive step is introducing the post of anti-corruption
40
41 commissioner in all state bodies and institutions, as well as individual legal
42
43 entities under private law. It is this person that the whistle-blower should
44
45 contact to report corruption. In addition, each legal entity's approval of the
46
47 anti-corruption program is mandatory. Such an approach is correct. After all,
48
49 it involves considering the specifics of the activity and specific prerequisites of
50
51 corruption in a specific area.
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Social Conditioning of Criminalisation Of Smuggling of Goods

This article aims to find the optimal legal responsibility for smuggling goods in Ukraine. Undoubtedly, severe punishment is not a universal measure against destructive behaviour; sometimes, a combination of preventive measures and economic sanctions is more appropriate.

November 15, 2021 will mark ten years since the decriminalisation of goods smuggling in Ukraine. This means that such a crime is subject to administrative liability instead of criminal punishment. It was expected that it would be easier to bring perpetrators to justice in this way. However, statistics from recent years show that such a calculation has yet to be confirmed. In 2019, more than 1,100 such cases, such as on the border with Romania or the UAE, were detected for a total amount of UAH 1.6 billion - this is the total number of recorded attempts to transport goods across the border illegally. These numbers are growing year by year. For example, in 2020, there were already 1.2 thousand cases for 1.9 billion UAH. However, the identified cases are only a tiny part of what actually and in what volume illegally crosses the Ukrainian border. The customs office complains that as part of the proceedings in administrative offences, the court closes cases with a significant value of the objects of the offences, and the department's representatives lack the authority to document and prove the circumstances of the offence committed. This makes it impossible to bring perpetrators to justice (Restitution of criminal liability for smuggling of excise goods is an essential component of the fight against the shadow economy in 2021)

1
2 This confirms the authors' position regarding the lack of adequate
3
4 responsibility for smuggling goods in Ukrainian legislation and the importance
5
6 of updating the legislative approach regarding the type of responsibility and
7
8 the types of punishments that should be applied to smugglers. That is why we
9
10 are convinced of the need to criminalise and penalise the smuggling of goods.
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12

13
14 To criminalise this or that act, it is necessary to have a social condition
15
16 for such a legislative step. Regarding the concept of "social conditionality", V.
17
18 Vodnik notes that social conditionality of law means law compliance with
19
20 regulated social conditions and its ability to reflect the objective needs of social
21
22 life. According to the scientist, the subject of research into the social
23
24 conditioning of law is social factors of a non-legal nature, some of which
25
26 influence the emergence and development of law (Trebin, Vodnik, Klimova
27
28
29
30
31 2010)

32
33 Social conditioning is the state's response to society's need to introduce
34
35 a new level and quality of guarantees of legality. Given the nature of the illegal
36
37 act being analysed, the state should create conditions for increasing trust in
38
39 its mechanisms and apparatus, thereby determining the transparency of
40
41 public administration as the leading indicator of the effectiveness of the public
42
43 administration system (Komarnytska 2020).
44
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48 The main task of social conditioning is to study the circumstances
49
50 affecting the creation of norms and institutions of criminal legislation and their
51
52 effectiveness. Thus, in particular, V. Borisov notes that the socio-legal
53
54 character of criminal law is determined by social, economic, political,
55
56 psychological, legal and other factors of various importance, the identification
57
58 and disclosure of which makes it possible to explain the need for criminal-legal
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1 protection of specific social relations to encourage the development of
2 separate institutions of criminal law to increase the validity of the legal content
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6
7 (Borisov, 2003).
8

9 Taking into account the above, we are convinced that the criminalization
10 of goods smuggling is necessary and urgent, taking into account: the priority
11 task of law enforcement agencies to combat large-scale goods smuggling
12 determined by the Strategy of Integrated Border Management for the period
13 until 2025; the importance of filling the state budget through the payment of
14 taxes and fees by legal business, as well as the introduction of a special
15 confiscation of the state income of all those displaced outside the customs
16 border (Kulish, Chumak, Chernysh, Khan, Havrik 2020).
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28 The practical consequences of the introduction of criminal liability for
29 the smuggling of goods will give our country a chance to expand the limits of
30 the investigation of smuggling, fill the state budget due to the increase in
31 revenues to customs and prevent dishonest entrepreneurs from smuggling
32 goods instead of clean declaration (Makarova, 2022).
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41 Regarding the foreign experience regarding the criminalisation of
42 smuggling, the analysis of the legislation of individual states of the European
43 Union demonstrates the need for a unified approach regarding the optimal
44 type of legal responsibility for the smuggling of goods. Such an approach is
45 entirely justified because the situation with the level of these illegal acts,
46 prerequisites and consequences of their commission is also different in
47 different states. Thus, smuggling flourishes in Cameroon, Pakistan, and
48 Kenya, and to a lesser extent in Switzerland, Finland, and Sweden (Buehn,
49 Reza Farzanegan 2011.). That is why the social conditioning of criminalisation
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1
2 only sometimes arises. For example, the Criminal Code of Finland has a
3
4 separate chapter 46, "Crimes related to export and import", which contains
5
6 not only a ban on "classic" smuggling (petty and "ordinary") (chapter 1) but
7
8 also provisions on illegal trade in imported goods (Chapter 6), illegal
9
10 transactions with imported goods (Chapter 6-A), false declaration of the origin
11
12 of export products (Chapter 10), as well as several other offences related to
13
14 customs declaration (Chapters 7-9). (Movchan, Dudorov, Vozniuk,
15
16 Areshonkov, Lutsenko, 2021.). The experience of Indonesia, whose Criminal
17
18 Code also provides for criminal liability for smuggling goods, is also indicative.
19
20 It is worth noting that Article 30 of the Code clearly states that "smuggling is
21
22 a crime that harms the interests of state revenues, undermines the stability
23
24 of the country's economy and can lead to the destruction of the country's
25
26 economy, harms potential state revenues" (Arpangi, 2018). On the other
27
28 hand, there is no criminal liability for smuggling in countries such as Italy and
29
30 Germany. Thus, only administrative, or civil liability of a material nature arises
31
32 for smuggling goods.
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43 **4. CONCLUSIONS**

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48 The increase in the level of smuggling of goods in Ukraine during the
49
50 last ten years harmed the stability of Ukraine's financial and economic
51
52 security. In addition, in the conditions of the European integration aspirations
53
54 of our country, it has become essential to overcome smuggling and ensure
55
56 the security of state borders with the EU, as well as to combat one of the root
57
58 causes of smuggling – corruption in customs authorities. During the first
59
60

1 months of the war, the level of smuggling of goods decreased. However, from
2
3
4 May 2022, the number of recorded cases of smuggling cigarettes and scrap
5
6 metal increased significantly. In addition, the "attention" of state institutions,
7
8 to a greater extent, is now directed to ensuring the sovereignty and
9
10 restoration of the territorial integrity of Ukraine. Therefore, unfortunately, the
11
12 issue of countering the smuggling of goods took a back seat, leading to the
13
14 "prosperity" of smuggling schemes.
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19 The practical value of the results of the article lies in the development
20
21 and approval of innovative approaches to legal responsibility for the smuggling
22
23 of commercial goods in Ukraine based on the composition of foreign
24
25 experience and the generalisation of judicial practice of bringing legal
26
27 responsibility for the specified act. The formulated approaches are valuable
28
29 for the state, ordinary citizens, and representatives of legal business, as they
30
31 will allow to properly regulate legal responsibility for the smuggling of goods
32
33 at the legislative level, which will create conditions for preventing the specified
34
35 act, minimise the distortion of the principles of economic competition, price
36
37 dumping on the domestic market, and involve Ukraine to international
38
39 cooperation in the field of prevention of transnational crime, the use by law
40
41 enforcement agencies of their powers in the operational and investigative
42
43 sphere.
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50 Corruption abuses at customs at a difficult time for the country can be
51
52 seen as a "war crime" with no justification. Moreover, such actions pose a
53
54 direct threat to the national security of our country. Abuses in the customs
55
56 sphere bleed the state's economy and weakened Ukraine's defence
57
58 capabilities. In most cases, such arrangements become possible with the
59
60

1 participation of the so-called "fifth column" – officials of state structures.
2
3
4 Therefore, strengthening control by law enforcement agencies and the public
5
6 over the activities of regional customs and border posts, monitoring the
7
8 activities of postal operators and carriers, and comprehensive counteraction
9
10 to violations of customs legislation is a critical and urgent national security
11
12 issue of Ukraine. That is why we see the optimal solution for countering the
13
14 smuggling of goods, first, in criminalising the smuggling of goods by updating
15
16 the text of Article 201 of the Criminal Code of Ukraine. Yes, the disposition of
17
18 the article should be supplemented with the words "commercial goods and
19
20 excise goods". This step should be the first in a set of measures, along with
21
22 introducing a new anti-corruption program for customs authorities and
23
24 penalising punishments for criminal corruption offences.
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