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| Ծրագիրը ֆինանսավորվել է  Եվրոպական միության կողմից | Ծրագիրը համաֆինանսավորվել է  ԵԱՀԿ Երևանյան գրասենյակի կողմից | Իրականացնող՝  Իրավաբանների հայկական ասոցիացիա | Գործընկեր՝  Ինֆորմացիայի ազատության կենտրոն | Իրականացնող՝  «Հայկական սահմանադրական իրավապաշտպան կենտրոն» ՀԿ |

“Armenian Constitutional Right-Protective Center NGO implemented “Identification of Corruption Risks in Custom Clearance of Imported Cars to Armenia” Project” project with funds of small sub-grants provided in the framework of “Multi-Faceted Anti-Corruption Promotion” project implemented by the “Armenian Lawyers’ Association” NGO and the partner “Freedom of Information Center” NGO. Project budget is 1,924,000 AMD, of which 1,328,000 AMD was provided by the “Armenian Lawyers’ Association” Non Governmental Organization. Project duration: April 1 – July 31, 2016.

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| **“Multi-Faceted Anti-Corruption Promotion” Project**  **“Armenian Constitutional Right-Protective Centre”**  **“SOCIOMETER” Independent Sociological Center**  **“Armenian Lawyers Association”**  **“Freedom of Information Center”** |
| |  |  | | --- | --- | | http://www.taxservice.am/Shared/StructurePhotos/SUPhoto180_586.jpg | http://www.customs.am/Shared/NewsPhotos/NewsPhoto1826_2004.jpg | | http://www.customs.am/Shared/NewsPhotos/NewsPhoto663_620.jpg | http://www.customs.am/Shared/NewsPhotos/NewsPhoto663_622.jpg |   **“Armenian Constitutional Right-Protective Center**  **“Identification of Corruption Risks**  **in Custom Clearance**  **of Imported Cars to Armenia” Project**  **R E P O R T**  **On the sociological survey**  **conducted in the scope of the project**  **for**  **elaboration of reform recommendations**  *«* |
| ՝  **YEREVAN – VANADZOR – 2016** |

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**1. Introduction**

Sociological survey aimed to identify the corruption risks in the custom clearance sphere of vehicles to elaborate reforms recommendations was conducted in the scope of “**Identification of Corruption Risks in Custom Clearance of Imported Cars to Armenia” Project** implemented by the“Armenian Constitutional Right-Protective Center” NGO (ACRPC). The following issues were necessary to clarify in the scope of the survey:

1. The following components of the regulations for custom clearance of the vehicles:

* the level and sources of awareness of the parties about the customs regulations,
* capabilities of the person applying for custom clearance to submit a declaration,
* obstacles encountered during custom clearance,
* with whose support or by what means have the obstacles been overcome or bypassed,
* respondents’ opinion on avoiding the difficulties of custom clearance or improving the regulations

2. Episodes of custom clearance process that involve corruption risks and the ways for their reduction.

**2. Selection of Respondents**

About 200 respondents were involved in the survey, 46 of them did not participate in the survey for various reasons. The remaining 145 respondents comprised the average 1% of the persons applying for custom clearance annually. This ensures the 95 % of reliability of the data.

***Table 1***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Status of respondents** | | **Survey participant** | | | |
| **involved** | | **participated** | |
| 1 | Legal and natural persons | | 185 | | 145 | |
| 2 | Custom clearance of the vehicles | employee | 9 | 15 | 6 | 9 |
| 3 | broker | 6 | 3 |
|  |  | | 200 | | 154 | |

Composition of the persons applying for custom clearance:

***Table2***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Importing person**  **Imported vehicle** | | **Legal person** | **Natural person** | **State entity** | **total** |
| **1** | **/ Truck / Construction / Bus** | 5 | 8 | - | 13 |
| **2** | **Luxury class passenger vehicle** | 7 | 10 | 5 | 22 |
| **3** | **Medium class passenger vehicle** | 8 | 45 | - | 53 |
| **4** | **Economy class passenger vehicle** | - | 57 | - | 57 |
|  |  | 20 | 120 | 5 | 145 |

The survey among the employees and brokers of the customs house was agreed with the management. The persons applying for custom clearance were selected randomly, using various sources of information.

2 types of questionnaires including close, semi-open and open questions were elaborated for the interviews (for persons applying for customs clearance and for custom clearance employees).

Interviews were conducted in "face-to-face" format, according to the respondent's convenience, in the location of their employment, residence, the parking place of the vehicle, or by phone, according to lists drawn up in advance.

**3.Description of Custom Clearance Situation of Vehicles**

**3.1 Legalregulations**

Custom clearance process is regulated by a number of periodically changing laws:

* “The RA Law on Customs Regulation,”
* “Customs Code of the Customs Union,”
* International standards and agreements,

As well as other legal acts, including the anti-corruption programs implemented by the Government of the RA, specifically such programs implemented in customs service organizations, and theCustoms house of vehicles in 2009-2012.

**3.2 Procedure for custom clearance of vehicles.**

* to submit in written or electronic form a declaration in accordance with international standards
* the amount of custom clearance sum is determined on basis of the declaration and the accompanying documents, and after the payment of the sum the vehicle is considered as imported

**3.3 The amount of payment for custom clearance of vehicles** depends on the engine size and the age of the vehicle. The instance (which is the superior body of the Customs house for vehicles) confirming the amount ofthat sum shall indicate the minimum payment threshold of the sum mandatorily (*No less than ....*).

In other words, the amount of custom clearance is of fluctuating nature and consequences that are typical to it.

The amount of the appraised value of the vehicle clearance is:

***Table3***

|  |  |  |
| --- | --- | --- |
|  | **Age of the vehicle** | **Amount of the sum** |
| 1 | up to 5 years | 32% |
| 2 | up to 10 years | 34% |
| 3 | 11-15 years | 42% |
| 4 | Older than 15 years | 52% |

Application of the difference up to 20% is explainable, encouraging import of new vehicles, which, although are more expensive, but in better condition. However its social effect is completely different as it is seen from the cost of 360000 vehicles that were imported in the period of 2001 - 20015 by the AU-360000. Importers had to prefer cheap, although used vehicles.

***Table 4***

|  |  |  |  |
| --- | --- | --- | --- |
| **Price** | **Number of imported unites** | **%** | |
| Less than $5000 | 180000 | 50 | 78 |
| $5000- $10000 | 101000 | 28 |
| $10000- $15000 | 36000 | 10 | 22 |
| $15000- $30000 | 31000 | 8 |
| More than $30000 | 13000 | 4 |
|  | 360000 | 100 |  |

Only every 5th vehicle can be considered up to 5 years, with 32-34% clearance amount. The other 4 of “second hand” class were taxed by 42-52**%.** And under these conditions the appearance of a private company **“providing credits of the required money for custom clearance”** is not surprising.

***Diagram 1***

**4. Data analysis**

4.1 The main prerequisites for corruption risks areunawareness of the parties about the custom clearance regulations, which involuntarily makes possible the emergence of various abuses.

The replies to the question ‘to what extent the respondents considered themselves aware of customs regulations”, are distributed as follows:

***Table6***

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Level of awareness** | % | |
| 1 | almost completely | 15 | 30 |
| 2 | basically | 15 |
| 3 | approximately | 15 | 15 |
| 4 | vague | 50 | 50 |
| 5 | no reply | 5 | 5 |
|  |  | 100 | |

***Diagram 2***

**In fact, more than half of the persons applying for custom clearance have vague or approximate idea about the custom clearance process,which is not threatening in existence of brokers.But it is an additional expense for the importers cheap vehicles and they believe that the process is complicatedfor the provision of additional paid service.**

The persons applying for customclearance mentioned as the source of information the following:

***Table 7***

|  |  |  |
| --- | --- | --- |
|  | **Source of Information** | **%** |
| 1 | Learned from friends | 80 |
| 2 | Studied the legislation independently | 10 |
| 3 | Received expert advice | 5 |
| 4 | From life experience | 5 |
| 5 | Attended a training course /seminar/ | 0 |

This awareness of the parties in connection with the custom clearance is as follows (in %)

***Table 8***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | **Awareness(%)** | | | |
|  |  | **completely** | **approximate** | **vague** | No reply |
| 1 | The place of carrying out custom clearance | 75 | 15 | 5 | 5 |
| 2 | The allocated time | 45 | 35 | 25 | 10 |
| 3 | Required documents | 35 | 40 | 20 | 5 |
| 4 | Appeal rules | 30 | 5 | 20 | 45 |
| 5 | Defining the amount of the sum for custom clearance | 25 | 25 | 30 | 20 |
|  | Weighted average | 41 | 23 | 19 | 17 |

**The information acquired accidentally from friends/acquaintance**reduces the awareness. For example: 35 % are aware about the required documents, 25 % are aware about defining the amount of the sum for custom clearance, and only 30 % about the appeal rules.

**4.2 Situation of submission of custom clearance declaration**

It is obvious that such level of awareness makes impossible for the majority of the persons applying for custom clearance to fill in and submit the custom clearance declaration independently, which increases the risk of corruption as well.

The replies of the persons applying for custom clearance to the question “Whether they have tried to fill in the custom declaration independently” were as follows

***Table 9***

|  |  |
| --- | --- |
| Yes, they tried to | 20% |
| Were not sure in the | 5% |
| Do not remember | 40% |
| No reply | 35% |

The result of the 20% of those who submitting declarationsare as follows:

***Table 10***

|  |  |
| --- | --- |
| Positive | 5% |
| Rejected baselessly | 5% |
| Was wrong | 5% |
| Other | 5% |

5% of those who submitted successful declaration, usually are agents for legal persons,who have the requisite training and years’ experience; at the same time just these 5% of users of the official websites of customs house of vehicles (see ***Table 7***), as this requires 3 prerequisites, computer availability, computer skills and ability to fill in the customs declaration.

**Situation with submission of electronic (online) declarations is the most vulnerable (hopeless), only** 5% use the website, and those who submit electronic declarations are unique.

The employees of Customs house for vehicles explain such situation by several factors, which the brokers also agree with:

* **elementary illiteracy of persons applying for custom clearance,**
* **lack of access to Internet,**
* **complexity (for them) of filling in the international standard declaration**

**4.3 Situation of conducting clearance operations**

Since only 5% of persons applying for custom clearance successfully achieved the custom clearance, there is a question “How it goes on with the rest?”

First, it was necessary to find out what kind of obstacles encountered therespondents during the ***custom clearance process***(5 most essential matters could be mentioned only)

***Table 11***

|  |  |  |
| --- | --- | --- |
|  | **encountered obstacles** | % |
| 1 | Excessive red tape | 10,0 |
| 2 | Lack of information provided | 5,0 |
| 3 | Arbitrary definition of the sum of custom clearance | 5,0 |
| 4 | Accession to Customs Union | 5,0 |
|  | Difficult to reply | 75 |

The replies showed that the persons applying for custom clearance independently face the obstacles more often.

It is interesting to know how the others

* overcome or bypass these obstacles

***Table 12***

|  |  |  |
| --- | --- | --- |
| 1 | Are forced to pay the supporter | 15% |
| 2 | Take the vehicle back and imported again | 5% |
| 3 | No reply | 80% |

* and who helped to complete the custom clearance

***Table 13***

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | Broker | | 25% |
| 2 | Somehow independently | | 5% |
| 3 | Customs employee | Free of charge | 0 |
| paid | 0 |
| 4 | Experienced acquaintance | | 0 |
|  | Difficult to reply | |  |

**We can confidently say those who could not answer, but later nevertheless succeeded in clearance of their vehicles, use3d the non-official support of the custom house employees (although they deny the fact) or brokers, or some 4th party mediation.**

**4.4 The problem of determining the amount of payment for custom clearance of vehicles**

The problem of determining the amount of payment for custom clearance of vehicles is the most controversial issue for the participants, as here the interests of the considerable part of the population collide.

First, the survey revealed which method of determining the amount of customs is more fair both, for the state and for the persons applying for custom clearance.

***Table 14***

|  |  |  |
| --- | --- | --- |
|  | **To be based on** | % |
| **1** | transaction price + additional costs | 45,0 |
| **2** | average price of the international market | 30,0 |
| **3** | average price of the local market | 20,0 |
|  | No reply | 5,0 |

The persons applying for custom clearanceconsider that the market price of the vehicle artificially rises due to local customs fees for vehicles and up to 52% is more expensive than in neighboring Georgia and Russia until recently.

**Since the «second hand" transaction price of imported vehicle prices is considerably lower than that in the local market, the clearance amount is determined by the average local market price. Here the question arises as to who should determine the average market price.**

**The reply of the persons applying for custom clearance is as follows:**

***Table 15***

|  |  |  |
| --- | --- | --- |
|  | **Authority deciding the average market price** | % |
| 1 | Government | 15 |
| 2 | Licensed agency | 10 |
| 3 | Independent expert | 5 |
| 4 | Customs house / SRC | 0 |
|  | No reply | 70 |

***Diagram 3***

**2ndcircumstance**

1. For 70% there is of no importance for determining body
2. All excluded determining prices by the customs house / SRC
3. Supporters of the state and non-state institutions are equal in 15.15

**4.5 Role of Customs house for vehicles in the processes of custom clearance of vehicles**

The perception of the role of customs house for vehicles in custom clearance processes from the aspect of the users of its services is important for the fact that the understanding of the users are sometimes far beyond the official authorities of the customs house.

It is necessary to develop among the potential importers, clear understanding of the real capacity of the customs house in the custom clearance processes.

**To the question about the significance of the role of customs house employees in the mentioned below issues the recipients gave the following answers:**

***Table 16***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | **much** | **moderate** | **it depends** | **negligible** |
| 1 | Informing about custom clearance procedures | 75% | 0 | 10% | 0 |
| 2 | Accepting the required documents | 85% | 5% | 5% | 0 |
| 3 | Maintenance of timeframes | 85% | 10% | 5% | 0 |
| 4 | Determining the custom clearance sum | 85% | 10% | 5% | 0 |
|  | **Other** | 15% | 0 | 0 | 0 |

**Except the component of “Determining the custom clearance sum”, which is the main cause of discontent, all other actions are undoubtedly are included in the services provided by the custom house for vehicles, and the fact that they attach great importance to it, is the evidence of including some definite corruption risks.**

Since the customs house of vehicles was included in the Government's Anti-Corruption Program for 2006-2009, and has implemented a number of legislative and practical reforms, it was clarified in advance in the sub-group of the persons applying for custom clearance, what changes they noticed in former and current processes.

***Table 17***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | **Custom clearance processes** | | | |
|  | **Custom clearance activities** | **improved** | ***The same good*** | **worsened** | ***The same bad*** |
| 1 | Correct informing about custom clearance | 15 | 10 | 5 | 20 |
| 2 | Accepting the required documents | 15 | 25 | 0 | 15 |
| 3 | Maintenance of timeframes | 10 | 25 | 0 | 20 |
| 4 | Determining the custom clearance sum | 15 | 15 | 10 | 15 |
| 5 | Reduction of corruption risks | 5 | 10 | 0 | 10 |
|  |  | + 60 | + 85 | - 80 | - 15 |

**Relative of good and bad in past was +1 : -1, after the reforms it is +4 : -1.The current improved condition ratio of the good and the bad is +1,5 : - 1, which means that the persons applying for custom clearance have noticedpositive shift in the customs work, even in the issue of determining the amount of money requested for clearance. However that is not the desired level of service yet.**

***Table 18***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **was good + improved** | **was bad+worsened** | **shift** |
| 1 | Correct informing about custom clearance | 25 | 25 | 0 |
| 2 | Accepting the required documents | 40 | 15 | +2,7 |
| 3 | Maintenance of timeframes | 35 | 20 | +1,7 |
| 4 | Reduction of corruption risks | 15 | 10 | +1,5 |
| 5 | Determining the custom clearance sum | 30 | 25 | +1,2 |
|  | Average | (+ 60) | (- 40) | +1,5 |

**4.6 Opinion of the employees of Customs House for vehicles on the ways of improving the procedures of custom clearance**

According to interviewedpersons applying for custom clearance, it is more important to undertake the following in order to avoid complications associated with customs clearance:

***Table 19***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **mandatory** | **desirable** | **both** |
| 1 | Exclusion of corruption risks | 40% | 35% | 75% |
| 2 | Simplify the method of determiningcustom clearance amount | 40% | 25% | 65% |
| 3 | Improving customs legislation and regulations | 30% | 15% | 45% |
| 4 | The right selection of the Customs Service Personnel | 25% | 15% | 40% |
| 5 | Accessibility of the website | - | 15% | 15% |
| 6 | Updating software | - | 5% | 5% |
| 7 | Work in accordance to the law | - | 5% | 5% |
| 8 | Change the law (to be like the Georgian law) | - | 5% | 5% |

Corruption cases, however, do exist, which is the most important issue for the persons applying for custom clearance, along with the determining of custom clearance amount.

**4.7Self-evaluation of the employees of Customs House for vehicles and their attitude toward the corruption risks**

According to the customs house employees the Government's Anti-Corruption Program for 2006-2009, gave the following results as compared with the former one:

***Table 20***

|  |  |  |
| --- | --- | --- |
|  | **Level of provision the services** | **persons** |
| 1 | Overall, the quality has risen | 5 |
| 2 | Quality has risen in some aspects | 2 |
| 3 | Remained the same, because there was no need for serious change | 1 |
| 4 | Remained the same, although there was a need of serious change | - |
| 5 | Worsened | - |

The answers show that their activities need to be improved. In fact, only one employee is sure that there was no need for serious change. From the aspect of individual components they have noted the following problems:

***Table 21***

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **persons** |
| 1 | Simplification and clarification of legislation | partially, there are shortcomings | 3 |
| 2 | Informing the clients correctly | free of charge | 4 |
| 6 | Reducing the number of required documents | impossible, it’s a standard | 8 |
| 4 | Reducing the allocated time | no need, if the application is normal | 8 |
| 5 | Method of calculation of custom clearance sum | average market price | 3 |
| 6 | Procedure of solving the complaint | apply to superior | 6 |
| 7 | Selection of customs house personnel | On competitive base | 6 |

**The employees of custom house for vehicles clearly understand the limits of their jurisdiction, and even if any circumstance complicates their work, for example, the size of thecustom clearanceamount approved by the superior, they do not submit reform or change proposals.**

As for the preventionof corruption risks incustoms service, according to customs officials, corruption preventive measures are:

***Table 22***

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Corruption preventive measures are** | | **persons** |
| 1 | Satisfaction of social needs of the employees | | 5 |
| 2 | Meeting the clear requirements of labor regulations | | 4 |
| 3 | Proper selection, appointment and career development of the personnel | | 1 |
| 4 | Strict control of work by the superior bodies | | - |
| 5 | Control of work activities | by a 3rd body | - |
| By the community | - |

Gaining of awareness and practical skills about the changes in customs legislation and adjacent decision by the customs officers is also important, for example, on the occasion of joining the Eurasian Economic Union.

Regarding the measures to ensure adequate level of professional training/preparedness the customs officers find appropriate the following measures:

***Table23***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Measures to ensure the level of preparedness** | | **persons** | |
| 1. | Exchange of experience | in place | 3 | 6 |
| business trip | 3 |
| 2. | Trainingexercises | at the expense of working hours | 4 | 5 |
| at the expense of non-working hours | 1 |
| 3. | The Internet | official website | 1 | 1 |
| specialized website | - |
| 4. | Print materials | personal manual | 1 | 1 |
| wall poster | - |

The answers show that:

1. The staff of customs house for vehicles is able to independently and theoretically master the changes of in customs legislation and adjacent decisions, because they all have higher economic or juridical education and have been hired on competitive basis. But they are more concerned with the application of knowledge, which is essential for the proper implementation of their obligations.
2. The above mentioned may explain:

* The low level of awareness of the customs employees on using the print materials and official website for learning about the changes in legislation and adjacent decision.
* Most of them prefer to participate in practical trainings through “exchange of experience” and/or “training exercises”.
* Preference of the majority to attend trainings at the expense of working hours and in place, but they do not exclude the business trip option as well.

**5. Conclusions and Recommendations**

Based on the analysis of the situation and the results of sociological research the following conclusions can be drawn

5.1 Both sides of the custom clearance of vehicles: the persons applying for custom clearance and customs officers consider that due to the recent anti-corruption programs the number of positive changes in the services provided by the customs house is more than the number of negative changes. However still there are a number of situations that include corruption risks which are connected with:

* Submission of customs declaration: as it is corresponding to the international standards and implies proper experience for filling in. 75 % of the persons applying for custom clearance lack this skill and thus they cannot fill in the declaration independently, and what is even more to use the official website. This fact provides opportunity for the customs employees to extort “extra payments”.
* Other documents for custom clearance, which cause excessive delays and red tape and they resort to “overhead fees” to get rid of the delays, and 5 % of the persons applying for custom clearance, had to return the vehicle to the exporting country.
* With the service period of 1 hour, but this is in case when there is no queue (about 100-120 vehicles pass clearance daily), and the documents are properly completed; otherwise they have to apply "special treatment."
* With approximate or vague understanding of the persons applying for custom clearance about the methods of determining fees for custom clearance as well, because the sum of the fee for custom clearance of vehicles is in the scale, where only the lowest threshold is determined clearly (no less than…), whereas the customs house determines the higher threshold, which is fraught with serious corruption risks
* With the procedures to appeal the decisions of the customs house, as in this case it is necessary to apply to the higher instances (authorities), who in most cases are out of reach, which includes corruption risks as well.

5.2 Considering the objectives of ensuring quality services of the Customs house for vehicles and the reduction of corruption risks, as well as the recommendations of both sides, it makes sense to undertake the following:

* to reform and streamline customs legislation and related regulations,
* to reduce and simplify the list of documents for custom clearance of the vehicles,
* to rewrite the methods for the determination of customs duties with the assistance of specialists and experts and organize public discussions,
* to make the import of vehicles a "Licensing activity"and to organize trainings on the process of custom clearance of vehicles for beginner importers
* to make available, possibly binding, brokers’ services, and to allow service of custom information the provision of advice and services, possibly paid
* when changes are made to the customs laws and regulations, to continue training the staff of the custom of vehicles,
* Satisfaction of social needs of the employees,
* to increase the level of satisfaction of social needs of custom vehicles’ staff,
* create a special structure that will interact with the independent rating centers (for example, evaluate the performance of customs by the "secret client” method) to control the operation of the customs of vehicle

**SUMMARY**

**(in Armenian, English and Russian languages)**

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| ԱՄՓՈՓԱԳԻՐ  Տրանսպորտային միջոց ներկրողների ու համապատասխան մաքսատան աշխատակիցների կարծիքով, թեպետ վերջին տարիներին բարձրացել է մատուցվող ծառայությունների որակը, սակայն դեռ մնում են կոռուպցիոն ռիսկերը և դրանց հնարավորինս նվազեցման համար անհրաժեշտ է իրականացնել հետևյալը.   * շարունակել մաքսային օրենսդրության ու հարակից կանոնակարգերի բարեփոխումը և հստակեցումը * կրճատել և պարզեցնել մաքսազերծման համար պահանջվող փաստաթղթերի ցանկը, * վերամշակել մաքսազերծման գումարի չափը որոշելու մեթոդները, այդ աշխատանքում ներառելով մասնագետ-փորձագետների և շահագրգիռ կողմերի հետ կազմակերպել հանրային քննարկումներ, * ՏՄ-ի ներկրումը դարձնել «արտոնագրված գործ» և առաջին անգամ ներկրողների հետ անցկացնել ուսումնավարժանքներ մաքսազերծման գործընթացի վերաբերյալ, քանի որ մաքսազերծողների 75%-ը անիրազեկ է մաքսազերծման գործընթացից, * մատչելի, գուցե և պարտադիր, դարձնել բրոքերների ծառայությունը, իսկ մաքսատան տեղեկատվական ծառայությանը տալ նաև խորհրդատվական իրավունք, գուցե և վճարովի * շարունակել ՏՄ-ների մաքսատան աշխատակիցների վերապատրաստումը՝ օրենքների և կանոնակարգերի փոփոխման դեպքում, * բարձրացնել ՏՄ-ների մաքսատան աշխատակիցների սոցիալական կարիքների բավարարման մակարդակը * ՏՄ-ների մաքսատան գործունեության վերահսկման համար ստեղծել հատուկ կառույց, որը կհամագործակցի անկախ վարկանիշային կենտրոնների հետ (օրինակ՝ կկարողանա մաքսատան գործունեությունը գնահատել «գաղտնի այցելու» մեթոդով)։ |
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| **SUMMARY**  According to interviewed importers of vehicles and employees of the respective customs, though in recent years the quality of customs services has been improved, nevertheless corruption risks remain and the following should be implemented to reduce them:   * further improvement of customs’ laws and regulations, custom clearance * to reduce and simplify the list of documents for custom clearance of the vehicles * to rewrite the methods for the determination of customs duties with the assistance of specialists and experts and holding public discussions with interested parties * to make the import of vehicles a "Licensing activitie"and to organize trainings on the process of custom clearance of vehicles for beginner importers, since 75% of importers confess their incompetence in this * to make available, possibly binding, brokers’ services, and to allow service of custom information the provision of advice and services, possibly paid * when changes are made to the customs laws and regulations, to continue training the staff of the custom of vehicles * to increase the level of satisfaction of social needs of custom vehicles’ staff * create a special structure that will interact with the independent rating centers (for example, evaluate the performance of customs by the "secret client” method) to control the operation of the customs of vehicle |
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| **Краткое резюме**  По мнению опрошенных импортеров транспортных средств и служащих соответствующей таможни, хотя и за последние годы повысилось качество таможенных услуг, тем не менее остаются коррупционные риски и для их снижения следует реализовать следующее:   * продолжить совершенствование таможенных законов и правил растаможки * сократить и упростить список документов для растаможки транспортных средств * переработать методы определения таможенных пошлин с привлечением специалистов и экспертов и с проведением общественных обсуждений с заинтересованным сторонами * импорт транспортных средств сделать «лицензионной деятельностью» и для начинающих импортеров проводить тренинги о процессе растаможки транспортных средств, так как 75% импортеров признаются в своей некомпетентности в этом * сделать доступным, возможно и обязательными, услуги брокеров, а службе информации таможни разрешить предоставление консультаций и услуг, возможно платных * при внесении изменений в таможенные законы и правила, продолжить переподготовку служащих таможни транспортных средств * повысить уровень удовлетворения социальных потребностей служащих таможни транспортных средств * для контроля над работой таможни транспортных средств создать специальную структуру, которая будет взаимодействовать с независимыми рейтинговыми центрами (например, оценивать работу таможни методом «тайного клиента) |