

# ВНЕШНЕЭКОНОМИЧЕСКАЯ ДЕЯТЕЛЬНОСТЬ

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## RISK MANAGEMENT IN CUSTOMS CONTROL<sup>1</sup>

*Customs administrations operating in the modern global economy are faced with a complex range of challenges. The prime responsibilities remain the collection of revenues and the protection of the society, but these demanding tasks must be performed effectively and efficiently, whilst at the same time facilitating the flow of legitimate goods. Risk management is a logical and systematic method of identifying, analyzing and managing risks. Risk management can be associated with any activity, function or process within the organization and will enable the organization to take advantage of opportunities and minimize potential losses. Minimization of the human factor in customs control through the implementation of non-intrusive inspection equipment can be very useful. The particularities of risk-management system (RMS) implementation within customs control are discussed in the article. The authors single out the elements of the risk-management system, evaluate the effectiveness of risk-management in customs control. The main reasons for non-implementation of the risk-management system in customs control are described as well. The particular attention is paid to the benefits of customs risk management. The authors' hypothesis is that risk management in customs control must find a balance between costs and benefits to address all risks equally. Criteria are needed to decide what constitutes an acceptable or unacceptable risk. Thus, system analysis and risk management system are the effective mechanisms for acceleration of customs clearance and improve the quality of customs control. As a conclusion, the authors give recommendations for the improvement of the effectiveness of risk management system in customs control.*

**Keywords:** risk, risk analysis, customs control, risk management system, risk minimization, risk identification, cross-border cooperation, risk assessment, World Trade Organization, non-intrusive inspection

### Introduction

The risk is defined as the possibility of a non-certain event measured in terms of cost, quality and range to achieve a goal [1, p. 9]. This definition leads to the conclusion that there is no difference between risk and uncertainty. In the opinion of economist Knight [2, Pp. 155–171.] the risk of uncertainty is distinguished by the fact that it probably is.

Jacob and Zaharia write that sources of risk are twofold, it is equally the result of the internal and

external enterprise [1, p. 9]. Scholer and Johnson [3, p. 159] say that in the diversity of risk producers, it is necessary to have a network of actors to risk that can be made up of enterprises, experts, private security sector and insurance institutions in which control is an important part.

The customs activity in risk management system, by the opinion of Martyn Dunne, is not only the process of determining risks, but is a genuine way of thinking without which the customs authorities may not react to different situations and

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anticipate the necessary initiatives and this process is usually known as «risk analysis»<sup>1</sup>.

The aim of our research work is to conduct the analysis of the implementation of risk management system in customs control.

The implementation of risk management system in customs control has been discussed in the paper research works by C. Jacob, S. Zaharia (2012) [1], G.A. Knight (2001) [2], F. Altemoller (2011) [4], J. Hintsa, T. Mannisto, A.P. Hameri, C. Thibedeau, J. Sahlstedt, V. Tsikolenko, M. Finger, M. Granqvist (2011) [5] Kunio Mikuriya (2007) [6, pp. 51–60] etc.

Risk management is one of the key measures contained in the Agreement on Trade Facilitation (TFA) of the World Trade Organization (WTO).

Customizing the customs, we can say that risk is the likelihood of non-observance of customs rules during the procedure of entry, exit, transit, transfer of goods moved between the customs territories.

Customs risk management process is conducted in accordance with the International Standard for Risk Management (ISO 31000:2009).

Risk management is a systematic work on the development and practical implementation of measures for prevention and minimization of risks, an assessment of the efficiency of their application, and also a control of commission of customs operations providing continuous updating, the analysis and revision of information which is available for customs authorities.

In operational terms, customs risk management is an effective means of treating flows involving a large number of people, goods and vehicles with limited resources and changing risks, without impeding the flow of legitimate trade.

From a practical perspective, it is known that customs risk management involves an international component. Cross-border cooperation with other intelligence services and the fight against fraud can contribute to better risk management by improving data collection and means of intervention.

In our research, we pay attention to such questions as: the elements of risk management, the statistics of risk management system implementation in different countries, the benefits of customs risk management, risk management process in customs control.

### I. Elements of Risk Management

For customs administrations, there is always a risk element in monitoring and facilitating the

movement of goods. To ensure compliance with customs laws and regulations, control measures must be responsible and should be proportionate to the level of assessed risk.

In modern customs, the control techniques of risk management process are important. It helps to determine risk exposure areas and support management decisions on the allocation of scarce resources effectively.

We believe that risk management in customs control must find a balance between costs and benefits to address all risks equally. Criteria are needed to decide what constitutes an acceptable or unacceptable risk.

To achieve an effective risk management process, the appropriate tools are needed, such as qualified people. This is especially important for IT (Information and Communication Technology) systems which provide the speed and complexity of international trade today.

Risk management<sup>2</sup> should not be seen as static, but as an interactive process in which information is constantly updated, reviewed and revised. Risk management includes four elements (or steps): context; risk assessment; treatment; monitoring.

Context is the first element of risk management process, and it is influenced by several factors such as resources, political objectives, legal and social formation.

Currently, customs administrations are required to provide extensive facilities at the same time ensuring that the international movement of goods, vehicles, luggage and other goods transported to or from individuals are properly controlled [7, P. 39–61]. These responsibilities are a central feature of strategic context established by the customs.

Risk assessment is the second step of risk management. It is a complex process which provides the appearance of data for risk identification, vital information covering trade flows, customs declarations, payments for the experience of operational staff, TARIC (Integrated tariff of the European Communities) information, reports laboratory.

Risk analysis is the second aspect of risk management step two and is based on risk and risk assessment in every aspect of context. The risk assessment and risk analysis demonstrate potential. The size or level of risk is estimated in terms of likelihood and severity of their impact (conse-

<sup>1</sup> Dunne, M. (2010, Juin). A propos de la gestion des risqué. OMD Actualite, 16.

<sup>2</sup> Standardised Framework for Risk Management in the Customs Administrations of the EU. (2007). Customs. Retrieved from: [http://ec.europa.eu/taxation\\_customs/resources/documents/framework\\_doc.pdf](http://ec.europa.eu/taxation_customs/resources/documents/framework_doc.pdf). (date of access: 2.06.2016).

Table 1

## Categories of risk, attitude, response and responsibility

Category	Customs Attitude to Risk Level	Response to Strategic Risk	Responsibility Levels
Extreme	Customs does not accept/tolerate risk at this level. Customs will seek to avoid the risk entirely or transfer the risk to Government	Urgent response required after Customs becomes aware of risk level. Financial resources, staff or new technology may be required immediately	Commissioner of Customs
High	Customs undertakes high-risk activities from time to time but prefers to avoid the risk where possible or reduce the risk level in other circumstances	Response required quickly. Financial resources, staff or new technologies may be required in the short-term, or in the new financial year	Commissioner of Customs Customs Executive
Medium	Customs will accept/tolerate risk at this level but will also seek to reduce the risk if possible	Response required within the next 6 months. Financial resources, staff or new technologies may be required in the next financial year	Customs Executive All Managers and Supervisors
Low	Customs accepts/tolerates risk at this level	No extra response required beyond normal business activity monitoring. Additional resources will not be provided	Customs Executive All officers

Source: Risk Management in Customs. Retrieved from: [http://www.customs.gov.pg/02\\_what\\_is\\_happening/24\\_Customs\\_Launches\\_its\\_Strategic\\_Risk\\_Management\\_Plan.php](http://www.customs.gov.pg/02_what_is_happening/24_Customs_Launches_its_Strategic_Risk_Management_Plan.php).

quences) if they occur. This combination sets the probability and consequences of that risk.

Risk weight may be the subject of discussion from the fact that there are different types of ranking systems. After identification and analysis, risk estimation is started. This process involves the individual risks determination. The aim of this process is to check out if the risks are low enough to accept them as an insignificant threat to the customs or not.

After determination, each identified risk is measured by probability and consequences.

This combination creates the probability and consequences of risk within four levels: extreme, high, medium and low. After identification, risks are placed in order of importance, so that the most serious risks have the highest priority.

It is very interesting to generalize international experience in the sphere of risk management categorization.

For instance, the Papua New Guinea Customs Service (Customs) is committed to managing and where possible minimising the exposure of risks to the clients, stakeholders, employees and assets resulting from Customs activities, services and the environment in which Customs operates. Thus, Customs prepare the following table, which can be used as a guide towards risk categorization<sup>1</sup> (Table 1).

<sup>1</sup> Risk Management in Customs. Retrieved from: [http://www.customs.gov.pg/02\\_what\\_is\\_happening/24\\_Customs\\_Launches\\_its\\_Strategic\\_Risk\\_Management\\_Plan.php](http://www.customs.gov.pg/02_what_is_happening/24_Customs_Launches_its_Strategic_Risk_Management_Plan.php). (date of access: 02.06.2016).

In the above-mentioned Table 1, we see can how levels and categories of risks are defined.

Extreme risk considers that Customs does not accept/tolerate the risk of this level. Customs will seek to avoid the risk entirely or transfer the risk to Government.

High risk means that Customs undertakes high-risk activities from time to time but prefers to avoid the risk where possible or reduce the risk level in other circumstances.

Medium risk means that Customs will accept/tolerate risk at this level but will also seek to reduce the risk if possible.

Low risk assumes that Customs accepts/tolerates risk at this level.

Treatment of risks is step three of risk management. In general, the development and implementation of risk treatment can be selected via control actions (documentary and physical), spot (customs) or at the businesses, which outlines the existence of a previous control layout and back control to help minimize the burden on border trade.

Within the process of risk treatment, it is extremely important to single out categories of threats (key risks). They include:

- Criminals or other persons of interest;
- Smugglers;
- Weapons;
- Narcotics;
- Intellectual property;
- People, particularly women or children;
- Cash or equivalents;
- Prohibited goods;
- Terrorists;

- Attacking the means of transportation;
- Transiting to other destinations;
- Infiltrating the host country;
- Illegal immigrants.

The fourth element or step of risk management is monitoring and reviewing the effectiveness of strategy change, which contributes to the understanding and implementation of procedures to improve border controls.

Risks should be monitored to determine whether or not changes have occurred or whether new risks have appeared as a result of new circumstances.

## II. The Statistics of Risk Management System Implementation in Different Countries

In a recent study entitled «The new frontier of competitiveness in developing countries: Implementing Trade Facilitation»<sup>1</sup>, UNCTAD (United Nations Conference on Trade and Development), there are analysed the implementation status of risk management measures in customs control in 26 developing countries including least-developed countries (LDCs), middle-income developing countries, landlocked countries, transit developing countries, and small island economies in Africa, Asia, the Caribbean and Latin America.

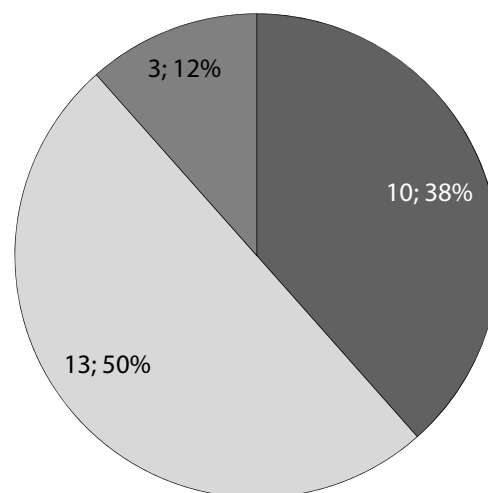
Out of twenty-six participating countries, ten countries (38 %) reported a satisfactory level of this measure's implementation, while thirteen countries (50 %) reported a partial implementation and three countries (12 %) considered that the measure was not implemented at all (Fig. 1).

The main reason for non-implementation, according to the stakeholders in the participating countries was the lack of resources (quoted by 61 % of the countries), but also non-application of risk management by other agencies than customs or for other purposes such as fiscal evasion (50 %), and inability to apply in a homogenous manner at the national level (39 %).

## III. The Benefits of Customs Risk Management

The benefits of a comprehensive risk management programme include: better human resource allocation; increased revenue; improved compliance with laws and regulations; reduced release times and hence lower transaction costs; and improved cooperation between traders and customs [8, C. 88–95].

<sup>1</sup> The New Frontier of Competitiveness in Developing Countries—Implementing Trade Facilitation. (2013). UNCTAD/DTL/TLB/2013/2. Retrieved from: [http://unctad.org/en/PublicationsLibrary/dtltlb2013d2\\_en.pdf](http://unctad.org/en/PublicationsLibrary/dtltlb2013d2_en.pdf). (date of access: 02.06.2016).



- satisfactory level of risk management measure's implementation
- a partial implementation
- the measure was not implemented at all

**Fig. 1.** The effectiveness of using the risk management system in developing countries. Source: *The New Frontier of Competitiveness in Developing Countries—Implementing Trade Facilitation*. (2013). UNCTAD/DTL/TLB/2013/2. Retrieved from: [http://unctad.org/en/PublicationsLibrary/dtltlb2013d2\\_en.pdf](http://unctad.org/en/PublicationsLibrary/dtltlb2013d2_en.pdf)

The benefits of risk management to customs administrations can be categorized in the following way: achieving organizational objectives; improved management processes; improved public and business profile.

According to the research of J. Hintsala, T. Mannisto, A.P. Hameri, C. Thibedeau, J. Sahlstedt, V. Tsikolenko, M. Finger, M. Granqvist (2011) [5], the benefits of customs risk management can be divided into three groups: the benefits of high (more than 3 points), medium (from 2 to 3 points) and low importance (less than 2 points).

The benefits of customs risk management with high importance include: better achievement of overall organizational objectives; more facilitation for the internal trade provision; more effective fight against any form of smuggling or contraband; overall management process improvement (Fig. 2).

The benefits of customs risk management with medium importance are: improvement of allocation of human resources to the highest risk areas; coping better with increasing trade volumes and decreasing human resources; the administration reputation improvement in the eyes of business community; the administration reputation improvement in the eyes of foreign customs administrations; the administration reputation improvement in the eyes of general public; the ad-



Fig. 2. Benefits of Customs Risk Management [5, p. 17]

ministration reputation improvement in the eyes of foreign direct investment community; more effective fight against organized crime; more effective fight against terrorism.

The benefits of customs risk management with low importance take in: the protection of administration against any possible legal issues, law suits etc.; getting trade and logistics back in order as soon as possible after a major disruption [5, p. 17].

#### IV. Risk Management Process in Customs Control

The risk management process comprises the establishment of the risk management context, risk identification, risk analysis, risk assessment, addressing the risks and monitoring and reviewing the process through compliance measurement.

While risk management can be seen as a necessary foundation for customs procedures considering the massive amount of cargo crossing borders, it should be fuelled not just by data gleaned from manifest and customs declarations, but also hu-

man intelligence. The identification of non-compliant activity by human observation or contact can greatly enhance proactive deterrence and the effectiveness of any risk management system. The use of non-intrusive inspection (NII) equipment or scanners for cargo is a prominent component of the customs supply chain security paradigm. The most commonly used scanners are x-ray and gamma-ray imaging type equipment. Scanners can also include nuclear and other radioactive material detection equipment including radiation portal monitors, and radioactive and special nuclear material detectors, but these are currently less common. The ostensible reason for using scanners in the trade security context is to identify nuclear, radiological, biological, or chemical weapons concealed in cargo containers [9, p. 12].

Risk management involves every aspect of an organization's status and operations. In the supply chain, there are risk elements like third parties, foreign shippers, carrier, weather, foreign government involvement, disruption in the pro-

cess, timing, language, cargo quality and quantity and other forces. Organizations (and firms) need to focus their risk management efforts on what they can control. Therefore, those tasked with risk management duties must understand three definitive categories: no control; direct control; and indirect control, but indirect control is the most difficult method since the fundamental component of risk is the human element, which is the most difficult element to manage.

### V. Analysis of the Problems of Risk-Management System in Customs Control

Using a system of risk management, customs authorities may redistribute their efforts, directing them to the control of foreign trade operations, representing the most significant risk and simplifying such operations for the participants of foreign trade, foreign trade transactions which do not represent such a risk.

One of the components of the risk profile of a section gives an indication of the application of customs officials to direct specific measures to minimize the risks.

The direct risk minimization measures are an essential tool for the functioning of the risk profile of the determining mechanism for achieving its objectives—preventing and detecting violations of customs laws [10, p. 165].

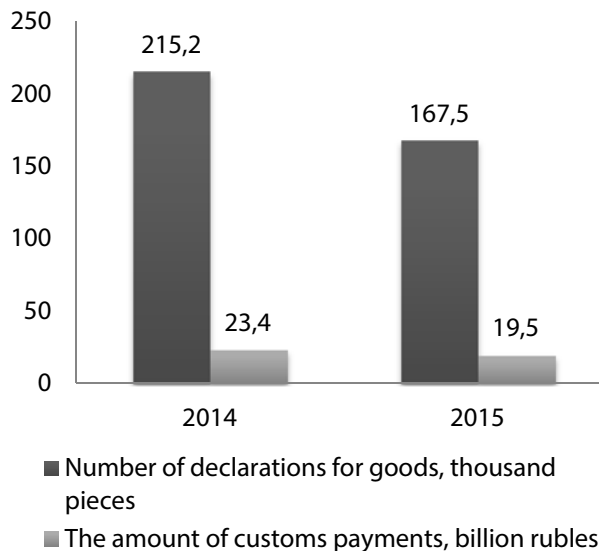
A list of direct risk minimization measures contained in the specific risk profiles for its intended purpose is an instruction on the procedure for customs officials of the customs control of goods and vehicles. Based on this purpose to the use of direct measures to minimize the risks, they must meet two basic requirements:

- The adequacy of their use in order to minimize this risk;
- The maximum possible comprehensive specification prescribed by the actions of customs officials.

Adequacy of direct measures to minimize the risk arises from the nature and extent of the risks, as well as due to the criteria of sufficiency and the need for a particular situation [11, p. 123].

In 2015, work continued on the further development of the risk management system by providing control over the quality and completeness of the application of risk minimization measures, improving the regulatory framework, upgrading of special software for the operation of the risk management process with the customs authorities

In 2015, the customs value of the goods placed under the customs procedure of release for domestic consumption, has been adjusted by 167.5 thousand declarations for goods (DG) than in 2014



**Fig. 3.** Number of corrected declaration of goods and the amount of collected customs duties and taxes in 2015 compared to 2014. Source: compiled by the authors according to customs statistics

(215,200 DG). As a result of the adjustments to the customs value of goods, the amount actually collected customs duties and taxes amounted to 19.5 billion rubles, less than in 2014 (23.4 billion rubles) (Fig. 3).

As a result of decisions made by judicial authorities are not in favor of the customs authorities on matters related to the adjustment of the customs value of the goods, the amount returned to the budget of customs duties and taxes amounted to 5.1 billion rubles (in 2014—9.7 billion rubles).

Despite the decline in the absolute values of the indicators characterizing the activity of customs authorities to control the direction of the customs value, the effectiveness of the adjustment of the customs value of goods based on the amount of imported diesel fuel increased.

Also in 2015, it was an increase in the values of indicators of the risk management system in the direction of customs value control (hereinafter—the RMS customs valuation). As a result of the application of risk profiles for the control of customs value of the average payment for the goods was 55.71 rubles (in 2014—39.79 thousand rubles). RMS customs valuation is the main instrument for the implementation of the fundamental principle of customs control—selectivity and adequacy of applicable customs control measures while simultaneously concentrating the authorized officials of the customs authorities on goods related to risk, based on the declared value of the customs value [12, p. 84] (see Table 2).

At present, the customs authorities realized within the RMS practical mechanisms to ensure the identification of risks of violation of the cus-

The results of the application of risk mitigation measures (2014–2015)

	2014	2015
The amount returned to the budget of customs duties and taxes	9.7 billion rubles	5.1 billion rubles
On average recovered 1,000 DG	7.9 million rubles	8.5 million rubles
Adoption of the decision on adjustment of customs value possible to further transfer to the average	108 thousand rubles	116 thousand rubles
As a result of the risk profile for the control of customs value of the average payment for the goods was	39.79 thousand rubles	55.71 thousand rubles

Source: compiled by the authors according to customs statistics.

toms legislation of the various stages of customs operations, both before and after the release of the goods.

As a result of the implementation of the RMS, in 2015, for the purpose of preventing the possible movement of goods and vehicles of international transportation through the customs border of the (Eurasian economic union) EAEU in violation of the rights of the EAEU and (or) of the Russian Federation, there have been approved 35,140 risk profiles, including: 445—nationwide, 3761—regional and area, 30,934—targeted (in 2014 approved 21,612 risk profiles, including: 339—nationwide, 1,811—regional and area, 19,462—targeted).

The transition from the «totality» of customs control at the stage of the customs declaration for the customs control after the release of goods aimed at including in the prevention of offenses<sup>1</sup>.

In 2015, the departments of customs control after the release of goods held 7,678 verification activities in respect of legal and physical entities and individual entrepreneurs, which is 15 % more than in 2014 (6,684 verification activities).

The result of verification activities are as follows:

— Assessed additional customs fees and fines, imposed fines in the amount of 8.9 billion rubles (22 % more than in 2014 (7.3 billion rubles);

— The average amount of additionally charged customs duties and penalties, fines imposed on a customs inspection was 1.9 million rubles (12 % more than in 2014 (1.7 million rubles);

— Levied customs duties and penalties and fines in the amount of 3.8 billion rubles (31 % more than in 2014 (2.9 billion rubles);

— The average amount of collected customs payments and penalties, fines imposed on a cus-

toms check was 800 thousand rubles (15 % more than in 2014 (693 thousand), one official of the customs control unit after the release of the goods—4.4 million rubles (38 % more than in 2014 (3.2 million rubles).

The percentage recovery was 43 % of the total amount additionally charged customs payments, penalties and interest, which is 3 % more than in 2014 (40 %).

According to the results of test events, there is an increase of economic efficiency carried out in 2015 customs inspections (Fig. 4).

The main form of customs checks was checking measures 4,782 customs checks, which is 62 % of the total number of test events held in 2015. The proportion of successful customs inspections in 2015 amounted to 83.1 %.

The main areas of customs inspections were as follows:

— Control of the reliability of the declared customs value (22.4 % of the total number of customs inspections carried out in 2015);

— Control of the reliability of the statements HS code EAEU (20.2 %);

— Compliance with the rules of use or disposal of conditionally released goods (10.6 %).

## VI. Conclusion: Suggestions towards the Improvement of Risk Management System in Customs Control

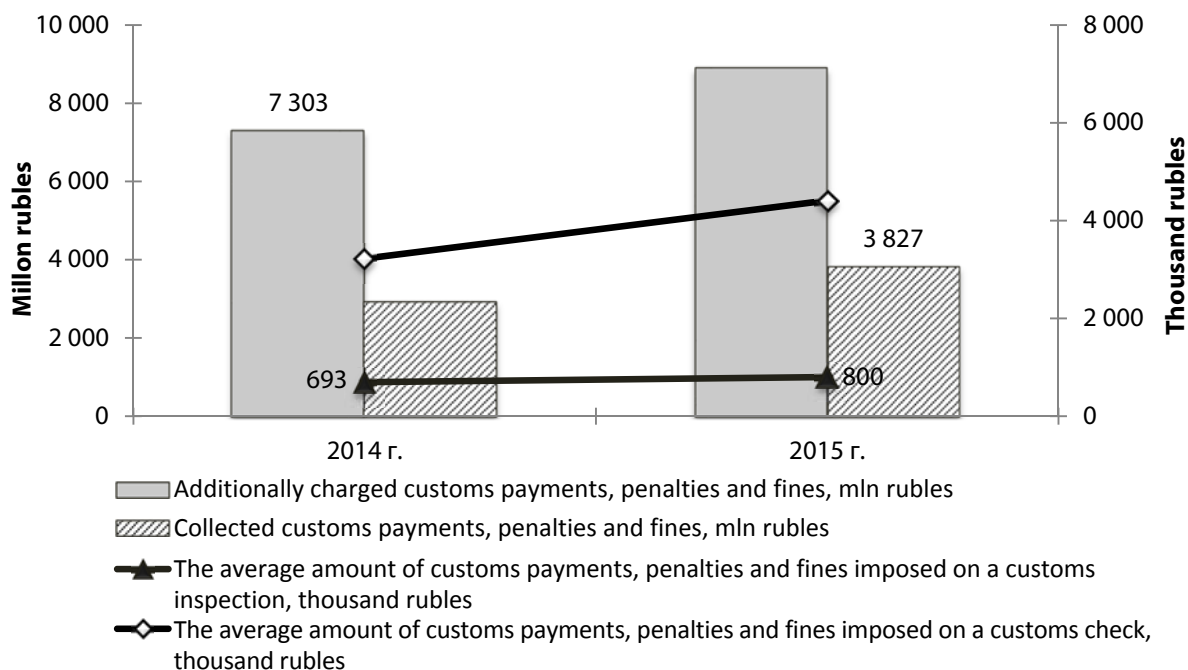
In order to strengthen supervision, improve the effectiveness of the risk management system and ensure the achievement of all set values for 2016 targets, priority is given to the following areas:

1. Conducting verification activities aimed at identifying uncharacteristic load vehicles.

2. In order to avoid a possible concealment from the customs control of goods (including «sanctions») to strengthen the control over the movement of goods transported across the state border of the vehicle using the vehicle-refrigerators when you move.

3. Analysis of the increase in import flows of goods, followed by the decision to develop a zone of risk profiles on the basis of the analysis results.

<sup>1</sup> Mezhdunarodnaya konvenciya ob uproshchenii i garmonizatsii tamozhennykh protsedur (soversheno v Kioto 18.05.1973) [The International Convention on the Simplification and Harmonization of Customs procedures (date enacted: 1973–05–18)]. (2011). *Sobranie zakonodatelstva Rossiyskoy Federatsii* [Collection of Legislative Acts of the Russian Federation], No 32, art. 4810.



**Fig. 4.** Dynamics of customs payments, penalties and fines, additionally charged and collected in 2014 and 2015. Source: compiled by the authors according to customs statistics

4. To take under special control of the procedure of customs clearance of goods transported on pallets. The control acts of customs inspections.

5. Analyze the goods declaration «gears» [13, C. 541–554]. Prepare information and analytical information.

6. In order to determine the facts understating the customs value, organization, and analysis of consignments with a low level of taxation.

7. Identification of goods with an uncharacteristic difference Gross-Net with the subsequent development of risk profiles of zonal projects.

System analysis and risk management system are the effective mechanisms for acceleration of customs clearance and improves the quality of customs control [14, C. 10]. For effective risk management customs authorities should:

- determine the possible highest level of efficiency of operational activities;

- concentrate the available resources on the highest priority areas. Of course, one must be able to identify those areas that pose the greatest threat to the activities of the WCO;

- identify weaknesses in operational activities or programs of Customs Organization and classify them for finding those weaknesses that hinder the most operational work. Then, they should take appropriate corrective measures identified gaps, reduce their negative impact and take all possible measures to reduce the damage [15, C. 181–184].

In conclusion, we would like to particularize the basic goals of the risk-management system in perspective. They could be as follows:

Goal one: counter-terrorism and transnational crime.

Goal two: advance comprehensive border security and management.

Goal three: enhance economic competitiveness by enabling lawful trade and travel.

Goal four: promote organizational integration, innovation, and agility.

We consider that these goals could be taken as a basis for possible and future Strategy of the risk-management system in customs control. This Strategy might be a combined document for EAEU countries.

Establishing effective risk management at the strategic level will enhance the implementation of plans and strategies. Understanding how strategic risks can impact mission accomplishment and organizational effectiveness lays the foundation for appropriately defining outcome-driven performance goals. Risk management requires a comprehensive analysis of planning considerations to enable decision makers to prioritize between competing requirements. The collaborative effort to generate this analysis provides the opportunity to develop integrated approaches to measuring performance. Furthermore, the cyclical nature of risk management provides a feedback mechanism that can be used to track and detail progress<sup>1</sup>. It is im-

<sup>1</sup> Vision and strategy 2020. U.S. customs and border protection strategic plan. (2015, March). CBP. Publication Number 0215–0315, 52. Retrieved from: <https://www.cbp.gov/sites/default/files/documents/CBP-Vision-Strategy-2020.pdf>. (date of access: 02.06.2016).



portant to continue to hone planning capabilities and risk management approaches to support comprehensive decision-making to deliver the goals and objectives detailed in the strategy.

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