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Features Logistics Customs Warehouses in the Integration of the World Economy and the Globalization of Business

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ABSTRACT

Using logistic approach in the management of export-import trade flows has acquired particular urgency at the present stage of economic development. This is due to the intensification and expansion of foreign economic relations of the state, and the dynamic expansion of the horizontal ties between economic entities of the partner countries. Increased opportunities to improve cooperation by enhancing the economic independence and initiative of intermediaries and transport organizations, improving their contractual relations and mutual economic incentives. Russia is in a better position the intersection of the European transport corridors, which is a prerequisite for the possible establishment of a full-fledged participant in the process of the international movement of goods and services. The implementations of these prospects are largely dependent on the activity of the customs authorities of the country. The introduction of high-quality customs service, the use of effective and innovative technologies in the customs warehousing design and control, is an important characteristic of the customs activity. That is why more attention should be paid to the study of the experience of using the methods of the organization of the logistics system of customs clearance and control.

Keywords: Logistics, Bonded Warehouses, Transit, Customs Area

JEL Classifications: F6, P3

1. INTRODUCTION

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

At the same time, the natural evolution of customs, customs regulation that determined the influence on the process of integration of national economies into the international economic space, require improved technology of customs clearance and customs control. As one of the most important indicators of the

efficiency of the customs system to the forefront to minimize the time spent on customs formalities. After all, the main consequence of the delay of goods at the border is to increase their prices in the country, when it comes to imported products, and the loss of transit traffic, if the goods are delayed, taking place in a third country (goods in transit). In applying the same approach logistics associated with the integration of all logistics operations in the management of export and import flows, it creates a significant reserve total cost reduction.

2. RESEARCH THEORY AND METHODS

Customs logistics - the latest application area of logistics, which connects two distinct but interrelated areas of activity - the

logistics and customs. Logistics activities defines the principles of integrated management of foreign trade in the process of world trade and customs activity aims to ensure the economic security of the state in a globalizing world economy.

In carrying out foreign trade operations, logistics financial flows are divided into two components. The first are the fees paid to the supplier for the goods. A special feature of this shower is the regulation of legislation in most states and international agreements. This also should include the flow of insurance contributions and, when the insured event and insurance payments as well as payments for the supply of goods and warehouse handling. The second part of the financial flow of logistics in foreign trade is customs duties, with which the state regulates the volume, assortment composition and direction of movement of export and import trade flows. With regard to the flow of information, it should be noted that the customs logistics physical movement of goods across the customs border is associated with the implementation of customs procedures using special information technology.

Before proceeding to the main question under consideration is necessary to identify the main components of customs logistics - its substructure. Component substructure customs logistics are as follows (The concept of customs clearance and control in places close to the state border of the Russian Federation, Official website of the Federal Customs Service of Russia, http://dvtu.customs.ru/index.php?option=com_contentandview=articleandid=214andItemid=83) (Figure 1).

The basis of any logistics around the world - a transport and taxes, while for Russia it is still logistics bonded warehouses, warehouses of temporary storage, the cost of preparing a declaration and customs clearance itself.

Consider the range of services for the delivery, customs clearance and customs clearance which allows unhindered, in the shortest time, the Customs Code, to release the goods at any customs office, any temporary storage warehouse or a customs warehouse in Russia (Customs Code of the Customs Union, 2015).

Finding the goods under customs control prior to placing them under one of the customs procedures (except transit), suggests their placement at temporary storage warehouses (Albekov et al.,

2013). Implementation of long-term storage of goods for a period of 3 years under customs control can be carried out in customs warehouses provided placing of such goods under the customs procedure of the same name. Temporary storage warehouses and customs warehouses can be designed for the storage of goods, belonging to a limited circle of persons (the so-called closed-type) and a commercial enterprise provides a range of customs and logistics services. Temporary storage warehouses and customs warehouses represent a significant part of the customs infrastructure and designed to perform the dual task.

First, on their territory, the conditions for carrying out operations of customs control of goods placed under the customs procedure, i.e.. do not allow their release into circulation until all the necessary customs formalities.

Secondly, the storage space of temporary storage and customs warehouses can be used for warehouse processing of goods, albeit in conditions provided by the law restrictions. The temporary storage warehouse put any imported goods before they are released into the circulation by customs in accordance with the declared customs procedure or other customs authority actions such as confiscation, disposal of goods without payment of customs duties and taxes. For placing goods in temporary storage to the tax authorities served a simplified set of documents: Transportation (shipment), commercial and (or) customs documents containing information on goods, the sender and recipient of the goods, the country of origin and the country of destination. The owners have placed their goods at a temporary storage warehouse, the right to perform operations with the goods necessary to ensure their safety, including to inspect and measure goods, move them within the temporary storage place. However, taking samples and specimens of goods, correction of damaged packaging as well as operations necessary for the preparation of goods for subsequent transport can be made only with the permission of the customs authorities.

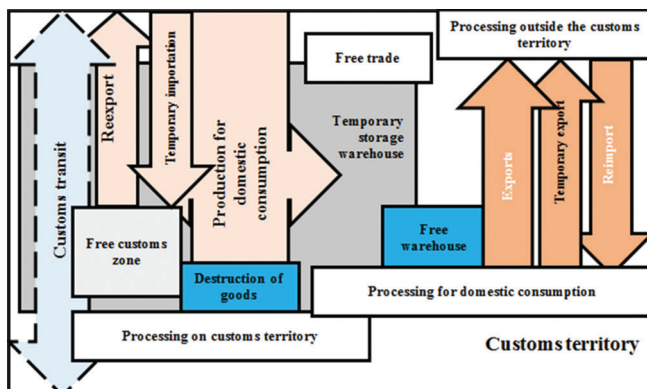
The term storage of goods in temporary storage shall be 2 months and may be extended by the customs authority to 4 months. At the expiration of the term of temporary storage of goods not placed under a customs procedure, detained by the customs authorities.

When placing the goods at the warehouse of temporary storage to the customs authority the following documents: Containing information on the name and location of the sender (recipient) of goods in accordance with the transport (conveyances) documents:

- The country of origin and country of destination of the goods, the name of goods
- On their numbers,
- The number of packages, the nature and the methods of packaging and labeling,
- The invoice value,
- Gross weight of goods (in kilograms) or on the amount of goods (in cubic meters),
- Information on the HS codes at least the first four digits (Customs Code of the Customs Union, 2015).

If the customs authority may not require any further documents for placing goods in temporary storage.

Figure 1: Component substructure customs logistics



i.e. in fact, a temporary storage warehouse may be placed with any product of least information about it.

Temporary storage warehouse goods can be stored:

- Any, even forbidden to be imported into the Russian Federation;
- The provision of a minimum set of documents;
- Under the full customs control;
- Not more than 2 months (by permission of the customs authority - 4 months).

In respect of goods placed in temporary storage are not allowed operation of crushing, packaging, repackaging, and other, as well as the transfer of property rights to the products.

Temporary storage warehouses may be open or closed.

Temporary storage warehouses of open type available for storage of any goods and the use of any persons. Temporary storage of closed type are designed for storage of goods or for the owner of the warehouse storage of certain products, including a limited circulation and (or) requiring special storage conditions.

Also, as in the case of customs warehouses, owners of temporary storage warehouses are the customs authorities of the Russian Federation (Customs Code of the Customs Union, 2015). These temporary storage warehouses of customs authorities shall be warehouses of an open type.

In the agreement concluded by the customs authority to the person placing the goods at temporary storage warehouses, subject to the requirements of the civil legislation of the Russian Federation established for a public contract. The refusal of the customs authority of the conclusion of the contract in the presence of the possibility to exercise the storage of goods is not allowed.

Acceptance of goods for storage by the customs authority to certify the issuance of the face, placed the goods at the customs warehouse receipt in the form determined by the Federal Ministry authorized in the field of customs.

The costs incurred by the owner of the goods by placing the goods in temporary storage - payment services for the storage of goods, if the customs warehouse does not belong to the customs authorities, or rigidly fixed payment of customs fees for storage in case the goods stored in the bonded warehouse customs authorities.

Despite the fact that the placement of goods in temporary storage possible when providing fewer documents and does not involve the necessity of placing the goods at the warehouse to pay the fee for customs clearance, compared with the customs warehouse premises goods at the warehouse of temporary storage is not as profitable event. First, the shelf life of products is limited to 2 months, maximum - four. Secondly, in relation to the goods practically not allowed operations to prepare the product for sale.

However, most of the imported goods pass through the procedure of storage at temporary storage warehouses. Why is that?

Placing goods in temporary storage is made both by the owner of the goods - when immediately upon importation into the customs territory of broth product is placed on the temporary storage without application of any regime where filing and waiting mode, and forcibly.

In tough forcibly goods may be placed in the temporary storage in a few cases:

- If you cannot export or non-immediate export of goods prohibited from being imported into the territory of the Russian Federation;
- Detection by customs authorities of goods illegally transported across the customs border, which resulted in non-payment of customs duties and taxes, or failure to comply with the prohibitions and restrictions established in accordance with Russian legislation on state regulation of foreign trade, individuals who purchased goods in the customs territory of the Russian Federation connection with business activities;
- If in the process of customs audit revealed that the goods are prohibited for importation or circulation in Russia in accordance with Russian law, if there is sufficient reason to believe that the seizure of the goods is not sufficient to ensure their safety. In this case the goods shall be seized and placed in the temporary storage (Afanasenko, 2010).

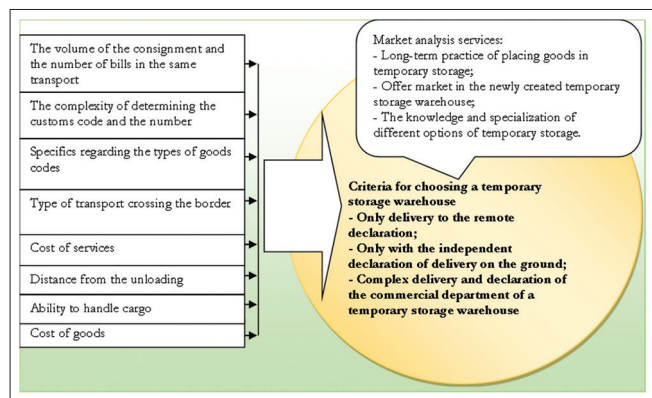
Currently, there is also the practice of placing the goods in temporary storage in a "voluntary-compulsory" order.

According to the provisions of Article 77 of the Customs Code, goods and vehicles arriving in the customs territory of the Russian Federation and presented to the customs authorities, acquire the status of goods in temporary storage (Customs Code of the Customs Union, 2015). They can be immediately placed in the temporary storage without application mode, and can be declared for a certain customs regime, but the decisions of customs authorities on the issue under the declared customs regime will be expected again in the temporary storage warehouse.

Following a statement by the regime, according to the provisions of Article 360 of the Customs Code, to the release for free circulation of goods and vehicles imported into the customs territory of the Russian Federation, under customs control and, accordingly, should be in the area of customs control, which apply equally and temporary storage and customs warehouses (Figure 2).

Of course, the customs warehouse is a customs control zone, but to get to it quickly, you need to initially declare the customs warehouse regime when declaring goods. Although, even if the declarant declares regime of customs warehouse until the goods are to be released in accordance with this regime, his fate - to wait in temporary storage.

Next, consider Figure 2 on the proposed criteria for the selection of temporary storage warehouses (customs warehouse logistics): High bandwidth, providing smooth customs clearance; the location of the warehouse on the way of transport routes; loyalty to the customs authorities within the area of the warehouse; constructive interaction with the warehouse at the time of customs control;

Figure 2: The criteria for selection of temporary storage

Parking is free transport within 2 working days as well as weekends and public holidays; free scan and e-mail transport and customs documents; transparent and clear billing services; competitive price for the commercial part, a terminal processing and storage, when necessary.

Fulfilling all the criteria helps to reduce the cost and time of delivery for this it is necessary to pay special attention to the following: The concerted efforts of all participants in the logistics process - agency customs logistics, owners of bonded warehouse export freight forwarders, insurers, authorities issuing mandatory permits, customs representatives (if they there), the terminal temporary storage warehouse and most party transaction under the contract; choosing the best, the fastest transport route, taking into account the customs warehouses for temporary storage (permanent customs zones, where it is necessary to deliver the goods for storage of goods in a warehouse prior to release on the route); minimum cost of transport costs and tariff Warehouse (Golubchik, 2011). Stored in a customs warehouse, goods placed under the same economic customs regime, i.e., to store goods in a customs warehouse should be issued in accordance with this regime. This product is placed on the temporary storage exclusively by the owner of the goods.

Customs warehouses may be open or closed.

Customs warehouses open type available for storage of any goods and use by anyone - they will have to deal in most cases the owner of the goods. Customs warehouses of closed type, designed exclusively for the storage of the goods of the owner of the customs warehouse.

Owners of customs warehouses may be customs authorities of the Russian Federation. At the same time customs warehouses of customs authorities shall be warehouses of an open type (AISTU, from <http://www.altstu.ru>).

In the agreement concluded by the customs authority to the person placing the goods in a customs warehouse, subject to the requirements of the civil legislation of the Russian Federation established for a public contract. The refusal of the customs authority of the conclusion of the contract in the presence of the possibility to exercise the storage of goods is not allowed.

Acceptance of goods for storage by the customs authority to certify the issuance of the face placed the goods at the customs warehouse receipt in the form determined by the Federal Ministry authorized in the field of customs.

Goods placed under the customs regime of customs warehouse may be stored in a customs warehouse:

- Up to 3 years;
- Without paying customs duties and taxes and without application of prohibitions and restrictions of economic nature;
- Under the customs control;

Despite the fact that in the customs warehouse the goods are under customs control, consignment placed in a customs warehouse, to resolve the customs authority may:

- Fractions,
- Sorted,
- Packaged and repackaged,
- Be marked,
- Of them can be configured to send and perform other operations.

In addition, in respect of goods in a bonded warehouse, may be alienated, the transfer of their rights of ownership, use or disposition - with prior notification of the customs authority in writing.

In the transition of property rights on goods stored in the customs warehouse, the person to whom these rights were transferred agrees to comply with all the requirements and conditions of the customs regime of customs warehouse. Practically, this means that the new owner of the goods will bear the obligation to pay customs duties when goods are placed under the regime for internal use, i.e., with the release of goods in free circulation in the territory of the Russian Federation (Elovoy and Lebedeva, 2011).

In a customs warehouse may be placed and goods previously placed under other modes. Thus, the placement of goods in a customs warehouse is quite attractive event. In fact, the goods, issued in accordance with this regime may be to resolve the customs authority fully prepared to sell to the domestic market: Packaged, labeled, sorted; owner of the goods until the item is in stock, it may look for a buyer, who subsequently pay customs duties and taxes for the release of goods into the territory of the Russian Federation (Table 1).

The costs incurred by the owner of the goods - payment of fee for customs clearance of goods and the payment of rent premises, if the customs warehouse does not belong to the customs authorities, or rigidly fixed payment of customs fees for storage in case the goods stored in the bonded warehouse customs authorities.

Many customs posts match their bonded warehouses (Nikolaichuk, 2011). The value of the bonded warehouse for business and foreign trade is determined primarily by the fact that the goods are placed under this regime, on one hand, fully covered by the common customs and tax regulations, and on the other hand, by means of special customs procedures are given the opportunity to pay customs duties or subject

Table 1: The main differences between the customs regimes of storage in a customs warehouse and temporary storage warehouse

Temporary storage warehouse	Customs warehouse
Any customs procedure	Only the procedure of customs warehouse
The term storage of goods in temporary storage shall be 2 months and may be extended by the customs authority for up to 4 months	The term storage of goods in a customs warehouse shall not exceed 3 years from the date of placement of goods under the customs procedure of customs warehouse
Goods is fully under customs control	Goods are under customs supervision, but consignment placed in a customs warehouse, to resolve the customs authority may: <ul style="list-style-type: none"> • Crushed, • Sort, • Packaged and repackaged, • Marked, • They can be formed from sending and other operations performed
The transfer of property rights to the goods is not permitted	In respect of goods placed under the customs procedure of customs warehouse may be committed transactions involving the transfer of ownership, use and (or) disposal of these goods

to non-tariff regulation measures (quotas, licenses, special permits) only upon the specific transaction. In the practice of foreign trade in a number of cases at the time of import of goods it is not known how dispose of imported goods. Placing goods in customs warehouse facilitates foreign trade operations, as it allows the merchant to choose between re-shipment of foreign goods abroad, or its marketing on the national market, in accordance with the situation on the choice of the corresponding commodity market and other factors.

Using the customs warehouse allows large purchases at the time when the offer on the international market is the most profitable, and sell when the domestic demand of foreign countries will be the most favorable. These benefits are realized to the extent that the law gives the owner of the goods sufficient time to make a decision about the final destination of the goods.

3. CONCLUSIONS

In the context of increasing competition becomes important use of bonded warehouses for the buyers of the goods received in order of replacement warranty after-sales service, etc.

Customs warehouse regime has advantages for both importers and exporters. When exporting goods owner is able to provisionally pass all customs procedures related to the export of goods from the country, and then independently, based on the needs of the foreign market and the availability of means of transport, to address issues of export goods.

When you import customs warehousing regime allows a merchant to avoid paying the entire amount due customs payments, importing large quantities of goods. Preference for the importation of large parties explained:

1. Reasons of economies of overhead;
2. "Commercial mobile:" Having at its disposal an ample supply of goods can be guaranteed in the case of contract carriage of goods from the warehouse as soon as possible.

Exemption from customs duties for imported goods placed in a customs warehouse, allows the importer to avoid awkward situations when before the date of the transaction (without any guarantees for a speedy sale of the goods) "frozen" sometimes considerable sums of money going to the payment of customs duties and fees.

Refraction logistical approach to the customs field in general and to the customs warehouse in particular is finding a model of management in foreign trade flows, in which the total costs of the supply chain members will be subject to minimum standards of state regulation of foreign economic activity. Customs Logistics focuses on the planning and organization of the movement of export and import goods flows to meet the requirements of the customs legislation and the use of its capabilities.

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