International customs cooperation in today’s world is developing quite intensively. This process includes various states that are at different stages of their economic and political development. States seek integration, which simplifies the movement of goods and capital, thereby promoting economic development for all. One of the elements of such integration is unification of customs procedures and interaction in the implementation of the functions of customs regulation over foreign economic activity. The article analyzes the current trends in the development of international customs cooperation, highlighting its main areas and objectives.

**Keywords:** World Customs Organization, customs cooperation, customs service, customs union.

**Introduction**

In the context of globalization of world economic relations, increased interdependence of states, in connection with the deepening of the international division of labor, further development of international cooperation in various spheres of public relations takes place. The unprecedented development of international trade in the XX – XXI centuries made it necessary to regulate it both at the national and international levels, which, of course, affected international customs cooperation.

**States as subjects of international customs cooperation**

The specificity of customs relations objectively implies the need for interaction between states, as it is associated with the international movement of goods and vehicles. Customs relations are not subject to regulation within the framework of one state, since they are cross-border in nature and arise at the junction of state borders of states with different legal orders (Muntyan & Ursul, 2003). Therefore, the importance and necessity of international customs cooperation does not need special evidence.

According to most researchers, sovereign states have the greatest legal personality. A study by Borodin (2002) emphasizes that “all states in the international system are endowed with the same rights and responsibilities, regardless of their inherent differences of a political, economic, social or other nature. However, it should be borne in mind that at the same time, the principle of the sovereign equality of states does not exclude their physical differences in terms of the real volume and content of their rights and obligations, both derivative, individual, and acquired or assumed in accordance with international treaties concluded by them.

States, as subjects of international customs law, appear in two qualities; as creators of the norms of international customs law and as parties whose relations are governed by these norms. Thus, if we talk about the subjects of international customs legal relations,
their circle, unlike the subjects of international customs law, is much wider. Along with sovereign states, the subjects of international customs relations are also international organizations, both intergovernmental and non-governmental; legal entities and individuals, both national and foreign. ” In the process of interstate customs cooperation at the state level, the following goals are realized (Beck, 2001):

1. Protection of the economic security of states (through the implementation of customs control, obstructing access to the territory of the state of goods prohibited from importation and export of goods prohibited from exporting from this territory, stimulating the import or export of certain categories of goods).

2. Coordination of the customs systems of states (by approximation of the legal regulation of customs relations). Building customs technologies at the level of international standards.

3. Promoting the development of international trade (promoting the security of international trade and facilitating customs facilitation of international trade by improving customs procedures based on their simplification and speeding up their process. Mutual recognition of customs documents).

4. Joining forces in solving such problems as combating smuggling and other customs offenses, combating international terrorism and drug trafficking, etc.

The interaction of states in the process of international customs cooperation is largely determined by the level of their economic development. So, already in the “Convention on the Creation of an International Union for the publication of customs tariffs” (Neklessa, 1999), all countries were conditionally divided into 6 classes depending on their share in international trade.

The provision of the regime to a large extent depends on the classification of states according to the level of socio-economic development. In international statistics, the concept of “country” is often used rather than “state”; a country does not necessarily have political independence.

Currently, there are several approaches to the classification of countries depending on the international economic organization that carried out this classification.

The approach called the “standard classification” has become widespread in the educational and scientific literature, according to which three groups of countries are distinguished: developed countries, countries with economies in transition, and developing countries.

In the first edition of the GATT (1947), exceptions from the most-favored-nation regime were granted to the colonial countries, which had special agreements with the metropolises. With the collapse of the colonial system, the situation with withdrawal from the most favored nation regime has changed. Now, developing countries are given the right to use the preferential customs regime on a unilateral basis, that is, without mutually reducing their duties on goods imported from industrialized countries (Malakhov, 2007).

In fact, the United Nations Conference on Trade and Development (UNCTAD), the organ of the UN General Assembly, uses the "standard classification" of countries, and the International Monetary Fund (IMF) adhered to it until 2004. The modern approach of the IMF does not imply strict economic criteria. Two groups of countries are distinguished: “Advanced economies” and “Other emerging market and developing countries”.

In the classification of the World Bank, a fundamentally different approach is used, the main criterion for the distribution of countries into groups is gross national income (GNI) per capita.

The classification of the UN and UNCTAD countries does not fundamentally differ from the so-called standard classification. In addition, the UN classifies countries according to the level of human development.
The assignment of a country to one or another group is quite important, since depending on its status, a different trade regime can be provided. The poorest countries are provided with a preferential trade regime and more favorable credit conditions, thereby facilitating the terms of customs cooperation with developed countries.

Universal international economic organizations as an institutional basis for international customs cooperation.

The modern system of customs organizations on customs issues includes organizations inextricably linked to the customs aspects of activities (WTO, UNCTAD) and purely customs (Customs Cooperation Council - now the World Customs Organization).

The principles of activity of these organizations form the basis for the functioning of the global trading system and international customs cooperation.

The WTO legal system is based on two legal provisions: most favored nation treatment (MFN) and national treatment (NT). MFN applies to customs duties and any fees levied in connection with foreign trade operations (Attali, 2013).

Current trends in the development of the world economy (primarily regionalization and transnationalization) give reason to believe that the MNL will not be able to maintain the status of the main foreign trade regime of the WTO in the future.

In addition to the most favored nation treatment, the national regime is also applied to goods of foreign origin after they have entered the domestic market of the country of import of the goods. That is, the same requirements should apply to foreign goods as to similar domestic goods; In the domestic market, favorable conditions should be created for them with regard to taxation, sales, consumption, quality inspection, transportation.

Under WTO rules, it is forbidden to establish stricter standards for imported goods; oblige domestic enterprises and enterprises with foreign capital to forcibly consume domestic products.

Within the framework of international customs cooperation, the problem of dumping is of great importance - a fairly common competition for markets. In most countries, anti-dumping legislation condemns dumping but does not prohibit it (Promma, 2019). The anti-dumping duty is established after investigation of the fact of dumping and the fact of establishing material damage to the industry of the importing country, which is determined by a whole range of indicators, including a reduction in market share, a drop in profits, wages, employment, etc.

The role of customs services in security matters is also undeniable - the fight against terrorism, the prevention of smuggling of weapons, harmful substances, and drugs (Drobot, 2013).

Regional international economic organizations (integration associations): problems of development and cooperation

Currently, the largest international integration associations include the EU, NAFTA, MERCOSUR, ASEAN. Their share in total exports is 63%, 49%, 26%, 14%, respectively.

The legal status of a separate state and an integration association as subjects of international customs cooperation should become the same in the future. The World Customs Organization is developing a new Convention in which the legal statuses of these entities will be equalized. So far, integration associations have WCO observer status, with the exception of the European Union, which has become a full member.

The most important trend in the development of integration processes in recent years is the multiplication of directions and forms of non-regional cooperation of associations and blocs. Accordingly, in the development of international customs cooperation, there is a
tendency in the interaction of customs services in the movement from narrow-local contacts to interaction at the damage of subregional, regional, and later mega-regional.

Conventionally, regional agreements are divided into 2 groups. The first group includes agreements that are governed by WTO rules regarding anti-dumping measures, subsidies and countervailing duties, protective measures, technical barriers, sanitary and phytosanitary measures, etc.

The second group includes agreements that may go beyond the competence of the global trading system. So, in February 2016, an Agreement was signed on the establishment of a Trans-Pacific Partnership (TPP). The agreement was signed by 12 countries, including the United States. B. Obama considered this his achievement. The new US president, D. Trump, signed an order for the United States to withdraw from the CCI, believing that participation in it could reduce jobs in the United States.

An interesting new approach to the implementation of international customs cooperation. Within the framework of this integration structure, it is supposed to create a “free trade zone plus”. Plus means that this agreement imposes additional requirements compared to the obligations associated with WTO membership. This is primarily due to positions on the protection of intellectual property rights.

In addition, according to experts, an unprecedentedly high level of protection of investor rights is assumed, respectively, the countries-members of the TPP may increase the chances of obtaining investment resources, which in turn can lead to an increase in trade between countries. When implementing the customs policy and in the framework of international customs cooperation, these components must be taken into account.

Conclusions

A distinctive feature of the TPP agreement is that it includes questions on the regulation of labor and environmental standards, which is not currently provided for in other regional blocks. For example, it is forbidden to use understated standards (artificially low wages, the absence of fines for environmental pollution) to create competitive advantages. If the TPP agreement is to be implemented, then, within the framework of international customs cooperation, taking into account the agreements adopted, it is with particular care to coordinate work within the framework of compliance with the rules regarding anti-dumping measures, trade aspects of investment measures, and protection of intellectual property rights.

Since 2013, the United States and the European Union have been negotiating the creation of the Transatlantic Trade and Investment Partnership (TTIP), the final document on which was planned to be signed at the end of 2015, but internal disagreements do not allow this yet.

A distinctive feature of the TPP agreement is that China is not part of its participants, and therefore may be deprived of the initiative in establishing free trade regimes with regional partners. The text of the agreement is still closed, it causes conflicting opinions about how effective the TPP will be and what the consequences of the entry into force of this agreement for countries that are not parties to it, especially for Russia and China, will be.

In 2012, a group of countries in East Asia and Oceania took the initiative to create a Comprehensive Regional Economic Partnership. Members of this association should be ASEAN countries, China, Japan, South Korea, India, Australia and New Zealand (this format of cooperation was called ASEAN + b). The share of these countries in global GDP is 28% and in international trade - 28%. The existing model of East Asian regionalism can be described as a “soft integration project”, aimed primarily at strengthening financial interaction and creating free trade and investment zones. “Soft” in the sense that in the
foreseeable future, the participants in the integration process are not going (according to the example of Europeans) to transfer part of state sovereignty to supranational structures.

The number of regional trade agreements is growing rapidly, in fact, the volume of merchandise exports of the countries participating is increasing, intra-regional deliveries account for more than 50% of global exports, and there is a positive trend in the supply growth. In this situation, regional associations, within the framework of which the customs duties for member countries are canceled already (or their sharp decrease occurs) at the first stages of integration, limit the possibilities of competition for third countries not participating.

The main trade regime of the WTO - the most favored nation regime, is losing its importance, since a large share of world trade carried out through integration associations does not fall under this regime. They say that least favored nation treatment is applied to countries. And the WTO rules do not prevent discrimination of individual countries, the main thing is when creating new integration associations, so that there is no increase in customs duties when creating new structures. The trade and political regime under the RTS can be qualified as a system of collective protectionism.

When developing the concept of international customs cooperation, one should take into account, on the one hand, the emerging two-level structure of the functioning of international trade; On the other hand, modern countries need to decide on the choice of the best option for integration interaction, which will affect the choice of subjects of customs cooperation.

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