



METHODOLOGICAL APPROACHES IN AN ANALYSIS OF THE APPLICATION OF CUSTOM'S PROCEDURES WITH AN ECONOMIC IMPACT

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Abstract. The article analyses export and import by customs procedures with an economic impact in Lithuania and discloses the changes and new tendencies in this sphere after accession to the EU. The author describes the purpose, economic rationale and main features of customs procedures with an economic impact, and analyses the application of these customs procedures after Lithuania's accession to the EU. Most important for Lithuania's exports and imports, among procedures with an economic impact, are inward processing and customs warehousing. These procedures stipulate the development of industry and infrastructure related to the transportation and storage of goods, the promotion of Lithuanian external exports, and the improvement of employment.

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Reikšminiai žodžiai: muitinės procedūros, turinčios ekonominį poveikį, eksportas ir importas pagal muitinės procedūras, įvežimo perdirbti ir muitinio sandėliavimo procedūros, užsienio prekyba.

Introduction

An effective way to stable economic growth for developed countries with a small internal market, in economists' opinion, is the development of exports. It is important too for Lithuania's economy, of which the total export volume in 2006 compared with 2003 increased by 75.2 % and exports were 47.4% of GDP. For the development of Lithuania's exports, the most significant were the manufacturing and extractive industries, exports of which at the given moment make up 85% of total exports. In today's competitive economic environment, exporters are compelled to attain a high degree of efficiency in production and to cut production costs to the minimum if they are to survive in export markets. Although the export of certain goods based on competitiveness and

productive capacity principles are the prerogative of companies, it is therefore important to create favourable conditions for exports in general. For the purposes of the facilitation of exports, GATT accepted provisions and rules which permit exemption inputs imported for use in export production from payment of duties, or permit exporters to claim a duty drawback after export, and also permit an export product to be relieved of all indirect taxes borne by it in the exporting country.

When goods are imported for the manufacture of export products, the duties paid on them increase the cost of production, and, therefore, make it more difficult for exporters to sell their products abroad. Therefore, it is important for them to have available an export sector duty relief system that provides full relief from the duty burden on industrial inputs. The

Community Customs Code established provisions and rules for customs procedures with an economic impact, which refers to the customs regimes under which goods are temporarily imported with the suspension of duty payment pending their re-export.

Before the accession of Lithuania to the EU, customs procedures with an economic impact were applied by Lithuanian importers and exporters. The share of goods exported by customs procedures with an economic impact was 30% of the total exports in 2003, and, accordingly, the share of goods imported by customs procedures with an economic impact was 21.5% of the total imports in 2003. These procedures stipulated the development of industry and the infrastructure related to the transportation and storage of goods, the promotion of Lithuanian exports, and the improvement of employment.

After accession to the EU, and the entry of Lithuania to the customs union of the EC, the foreign trade regime changed. Exports (dispatch) of goods to members of the EU were 63.1% of the total export amount in 2006, and imports (arrivals) from members of the EU were 62.3% of total imports. Because customs procedures with an economic impact, except outward processing, are used only for non-Community status goods, i.e. for goods of third countries, therefore, obviously, the volume of customs procedures with an economic impact decreased proportionally.

This article deals with two aspects of customs procedures with an economic impact: on the one hand, their economic rationale and the importance to the promotion of the export of goods, and on the other the simplification of these customs procedures for trade facilitation for economic operators and the improvement of customs administration.

The research objectives are to make a comparative analysis of imports and exports by customs procedures with an economic impact before and after the accession of Lithuania to the EU, to disclose a new tendency in imports and exports and the development of customs legislation in this sphere.

1. Customs Procedures with an Economic Impact and their Characterisation

In Community customs legislation there are five arrangements designed to allow certain economic activities to be carried out without incurring customs duties, and thus to attract and maintain economic activity in the Community and to promote the competitiveness of European enterprises. With Lithuania's accession to the EU, EC customs regulations came

into effect in the country. This, however, does not entail a significant change for Lithuanian customs legislation, thanks to the successful legal harmonization process of the last several years.

In conformity with articles 84–90 of the Customs Code of the EC, the term “customs procedures with an economic impact” is used for the following customs procedures (1):

- customs warehousing,
- inward processing,
- processing under customs control,
- temporary importation,
- outward processing.

Customs warehousing is a storage procedure whereby the payment of import duty, VAT and excise can be suspended until they are released for free circulation, as well as without subjecting them to commercial policy measures when non-Community goods are stored in a defined location or under an inventory system authorised as a customs warehouse. When imports are intended for home consumption, the customs warehousing procedure allows the owner to hold imported non-Community goods in the Community, and to delay the payment of duties and taxes until the importer actually clears the goods for home use. In cases when the owner releases goods for free circulation from the warehouse partially, he saves his current assets for the payment of customs duties and taxes. When the importer decides to re-export goods from the warehouse, the importer obviates the need to pay the duties and taxes. Another advantage for the importer or owner of the goods is that certain operations are allowed during storage, including inspecting and sampling of the goods, packing and repacking, and other operations aimed to keep them preserved or prepared for distribution. Customs procedures allow the storage of Community goods too, where Community legislation governing specific fields provides that their being placed in a customs warehouse shall attract the application of measures normally attaching to the export of such goods, for example to store agricultural goods benefiting from export refunds.

The customs warehousing regime provides valuable facilities to the trading sectors, but if it is not administered properly, there may be costs that are too heavy on the owner of the goods, or the government, or both. This is especially so where Customs still relies heavily on physical controls (2-230).

Inward processing can be used to import non-Community goods, particularly raw materials or semi-manufacturers' products to be processed within the Community by Community manufacturers for re-export, without the requirement that manufactu-

rers have to pay customs duty on the goods being used (Art.114 CC).. The inward processing procedure allows any kind of processing, provided the goods are intended for re-exportation. As for inward processing, the processing procedure requires an authorisation, and the request for an authorisation must be submitted by the person carrying out or arranging the processing. The use of inward processing customs procedures to be fulfilled by economic conditions:

- can help create the most favourable conditions for the (re)-export of processed products,
- the essential interests of Community producers are not adversely affected.

There are two methods of duty relief: suspension or drawback methods. Under these methods, customs duties on imported non-Community goods are either suspended or later repaid on the exportation of products obtained from imported goods. However, import VAT and excise duty are not due when entered as the suspension method, but are due if entered as drawback.

The inward processing procedure provides relief to promote external exports from the EC and to assist their manufacturers to compete on an equal footing in the world market. Thus, the objective of duty relief is to remove this tariff burden and to give exporters access to industrial inputs at world prices. This is done through exempting the inputs at the stage of importation, or refunding the duties paid at the time of importation, when the products in which the inputs are incorporated are exported.

Processing under customs control allows (Art. 130 CC) alteration of the nature or state of non-Community goods without their being subject to import duties or commercial policy measures, and the products resulting from such operations to be released for free circulation at the rate of import duty appropriate to them. It means that imported goods may be processed into products which are subject to a lower duty rate. Import and excise duty on imported goods used for processing under customs control are suspended. This procedure provides benefits where (3-388):

- the ad-valorem rate of duty is higher for the imported goods than for the processed products, notably in the case of certain information technology products,
- different imported goods are mixed or put in sets, provided the import duty for the resulting product is lower,
- imported goods are made unfit for human consumption or reduced to waste or scrap, which leads normally to a lower rate of import duty,

- imported goods are processed into samples for which duty relief may apply.

Without the existence of such a procedure, traders would perform the processing outside EC customs territory, with the result that jobs would be lost within the Community. Thus, the procedure should contribute to creating or maintaining processing activities in the Community.

Temporary importation (admission) can be applied to the temporary import of non-Community goods with total or partial relief from import duty and taxes on goods imported for a specific purpose, on condition that they are to be re-exported in the same state. Goods must not be processed or repaired, other than the routine maintenance necessary to preserve them in the condition in which they were imported.

There are various economic and social reasons for allowing goods to be imported temporarily without the payment of duty and taxes. The main categories of such imports include goods for exhibitions, fairs, meetings and similar events, the professional equipment of persons visiting to carry out specific tasks, commercial samples, and travellers' personal effects.

Outward processing allows the holder of the customs procedure to export raw materials or semi-finished Community goods for processing outside EC customs territory, and subsequently to re-import processed products with partial or total duty relief (Art. 145 CC). The processing work can vary from a simple repair operation to manufacturing. Processed goods re-imported to the EC are subject to account for customs duty and VAT only on the value added to the goods by processing outside the EC.

The economic rationale for using outward processing by the holder of this customs procedure is:

- to benefit from lower labour costs outside the EC,
- to benefit from technology or quality standards not available in the Community,
- to encourage foreign producers to use EC components, since this lowers the import duty on the processed product (3-415).

The economic outward processing arrangements concern certain textiles and clothing products that can be imported under special import quotas introduced in favour of Community producers of like products.

Custom's procedures with an economic impact have the following common features:

- a) authorisation is required which is granted where the applicant offers a guarantee for the proper conduct of the operation and the

customs authorities can supervise the arrangements without a disproportionate administrative effort (Art. 85-86 CC). Single authorisations may be granted for a customs procedure with an economic impact. Single authorisation means an authorisation involving different customs administrations of EU member states covering entry for and/or discharge of the arrangements, storage and successive processing operations. For example, when a company intends to carry out processing operations under the inward processing procedure in Lithuania, Poland and Germany, these operations may be covered by a single authorisation. In certain cases there are exemptions and special rules that dispense from this requirement, for example, for a customs warehouse operated by the customs authorities, the temporary importation of pallets, containers and means of transport and the temporary importation of travellers' effects or goods for sports purposes, there are rules;

- b) security may be requested where import duties are suspended in order to ensure that any customs debt which may be incurred in respect of those goods will be paid;
- c) the economic conditions for the use of the procedure must be examined to make sure that the essential interests of Community processors are not harmed. For example, for inward processing, the arrangements of an examination shall establish: 1.) the economic unavailability of using Community-produced goods sharing the same quality and technical characteristics as the goods intended to be imported for the processing operations envisaged; 2.) differences in price between Community-produced goods and those intended to be imported; 3.) contractual obligations. For outward processing arrangements, the examination shall establish whether: 1.) carrying out processing outside the Community is likely to cause serious disadvantages to Community processors; or 2.) carrying out processing in the Community is economically unviable or is not feasible for technical reasons or due to contractual obligations (Art. 502 CCIP) (4);
- d) non-Community goods under a customs procedure with an economic impact may be transferred between different places or to the premises of another authorization holder, without the discharge of the arrangements,

in cases other than temporary importation. Under this provision, other operators may be involved in the processing of imported goods. On the other hand, the requirement for the holder is to keep records secure and to facilitate customs control.

2. A Comparative Analysis of Import and Export goods by Custom's Procedures with an Economic Impact in Lithuania before and after Accession to the EU

For the purposes of comparative analysis of foreign trade by customs procedures with an economic impact, these factors shall be estimated:

First, up to accession to the EU, the trade volume of the Republic of Lithuania was based on the regulation of the General Trade System. According to this system, all goods arriving in the country were accounted as imported goods for statistical purposes (except the transit transportation of goods through the country). However, having acceded to the EU, the trade volume of the Republic of Lithuania with non-members of the EU is calculated by the requirements of the Special Trade System. According to the provisions of Commission regulation No 1917/2000 (5), the volume of imports by the Special Trade System is calculated by the release of goods for free circulation, import after outward processing (including import after outward processing for textiles), import for inward processing (suspension and drawback systems), customs procedures, and, correspondingly, the volume of exports – permanent exports, exports for outward processing (including outward processing for textiles), and exports after inward processing (suspension and drawback systems). Therefore, for the purposes of comparative analysis of foreign trade by customs procedures with an economic impact before and after accession to the EU, we used the provisions of the General Trade System, for which the volumes of imports into warehouses and exports from them were accounted by data provided by the Customs Information System Centre.

Second, after accession to the EU, the foreign trade regime and trade statistics changed. For trade statistics purposes, member states of the EU use two statistics systems. One of them is on trade between member states (known as "Intra-EU trade statistics" or "Intrastat") and the other on trade with third countries, which are not member states of the EU ("Extra-EU trade statistics" or "Extrastat"). Export (dispatch) goods to members of the EU was 63.1% of the total export amount in 2006, and import (arri-

Table 1. Export and import by custom's procedures in Lithuania, 2000–2006

Export, import procedures	2000		2003		2006 ¹	
	LTL million	Percent	LTL million	Percent	LTL million	Percent
Export	15237.5	100	22145.1	100	19500.6	100
Permanent exports	10432.3	68.4	15503.1	70.0	13275.3	68.1
Temporary exports under customs outward processing procedure	184.3	1.2	179.5	0.8	101.5	0.5
Re-export of goods after inward processing	3565.9	23.4	5559.8	25.1	1301.4	6.67
Export of goods from warehouse	1044.3	6.9	882.0	4.0	4816.6 ²	24.7
Other	10.7	0.1	20.2	0.1	5.9	0.03
Import	21825.0	100	30268.7	100	26001.7	100
Imports for home use	17443.2	79.95	23766.9	78.5	18318.5	70.4
Temporary imports for inward processing	2490.0	11.4	4184.7	13.8	1237.0	4.8
Re-import after outward processing	140.8	0.65	179.2	0.6	84.8	0.3
Imports into customs warehouse	1549.4	7.1	1747.1	5.8	6020.7 ²	23.2
Other	202.6	0.9	390.8	1.3	340.7	1.3

¹ Export and import volumes in 2006 with non-members of the EU (Extrastat) are calculated according to the General Trade System.

² Source: Customs Information System Centre.

vals) 62.3% of total imports. Respectively, imports and exports with non-EU member states were 36.9% and 37.7% in 2006. Consequently, Lithuania's import and export amounts by customs procedures with an economic impact, which are used only for non-Community goods (i.e. in trade with third countries of the EU) in 2006 would have proportionally decreased too. On the other hand, because total export (Intrastat and Extrastat) volumes in 2006 compared with 2003 increased by 75.2% and import volumes by 75.3%, export and import amounts to third countries have accordingly increased, and, consequently, applying customs procedures with an economic impact increased. Due to methodological and structural differences, trade data for 2006 is not directly compatible with trade data released before 1 May 2004. Therefore, for the above-mentioned reasons, for an import and export comparative analysis by customs procedures, we have used not only quantitative but also structural analysis methods.

Before the accession of Lithuania to the EU, customs procedures with an economic impact were used by Lithuanian importers and exporters. It was stipulated mainly for two reasons. First of all, customs legislation and the legal environment were prepared for applying customs procedures with an economic impact. The Lithuanian Customs Code complied with the EC Customs Code and provided

provisions on all customs procedures. The second reason was the economic interests of Lithuania's companies, because these procedures stipulated the development of industry and infrastructure related to the transportation and storage of goods, the promotion of Lithuanian external exports, and the improvement of employment.

The most important for Lithuanian exports and imports before accession to the EU, among procedures with an economic impact, were inward processing and customs warehousing.

Temporary imports for inward processing and re-export of goods after inward processing before accession to the EU was the largest share of Lithuania's foreign trade (Table 1). The share of inward processing was 10.2%–13.8% of total imports, and the share of re-export goods after inward processing was 20.7%–26.6% of total exports. Imports to customs warehouses in comparison with the given period was 5.8%–13.4% of total imports and exports from warehouses, and 4.0%–17.1% of total exports (Fig. 1). It is obvious that customs procedures for temporary import goods for inward processing and customs warehousing have been a significant and stable business in Lithuania.

Most goods imported under temporary import for inward processing customs procedures in 2003 were goods classified by HS section XVII, vehicles,

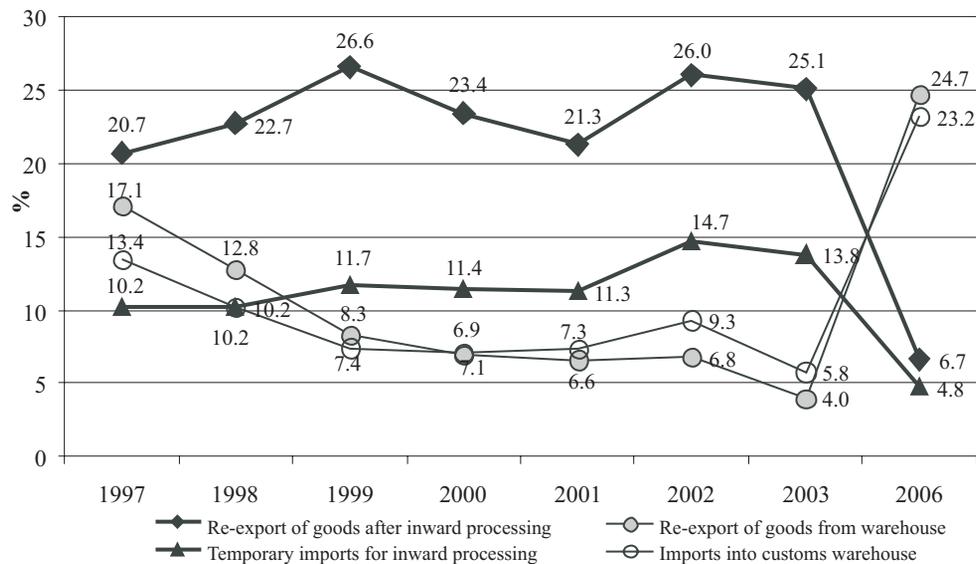


Fig. 1. The share of inward processing and outward processing customs procedures in total imports and exports

aircraft, vessels and associated transport equipment (1,726.8 million LTL), by HS section XI, textiles and textile articles (1,251.1 million LTL), and by HS section XVI, machinery and mechanical appliances (487.9 million LTL). The biggest amount of re-exports were goods classified in the same above-mentioned HS sections. It should be noted that the shares of re-export after inward processing goods classified in HS section XI, textiles and textile articles, made up 71.4% of total export goods by this HS section.

In imports to customs warehouses, goods imported from member states of the EU-15 (Germany, Italy, the Netherlands, France) and neighbouring countries (Poland, Russia, Byelorussia) and other countries (Kazakhstan) prevailed. The biggest share of goods exported from customs warehouses were to Russia, Byelorussia, Latvia, the USA and Germany.

What were the most important changes that occurred in import and export by customs procedures with an economic impact after the accession of Lithuania to the EU? Although the share of imports by customs procedures with an economic impact in 2006 compared with 2003 increased by 37.7% (from 21.5% to 29.6% of total imports) and accordingly the share of exports by customs procedures with an economic impact decreased by 36.8% (from 30.0% in 2003 to 21.9% in 2006), i.e. the change was unimportant, however, the changes in amounts of imports and exports by certain customs procedures with an economic impact were significantly different.

The volume of imports by inward processing in 2006 compared with 2003 decreased by 3.4 times and was only 29.6% of the 2003 import volume by this customs procedure. Accordingly, re-export after inward processing decreased 4.3 times, and was 23.4% of the 2003 export volume by this customs procedure. The reason is that after accession to the EU, inward processing customs procedures are used only for third countries, i.e. for non-member states of the EU. For comparative analysis purposes, Lithuania's foreign trade with the EU-15 in 2003 we will treat as intra-EU trade i.e. Intrastat. Taking into account that the import of goods for inward processing from EU-15 member states in 2003 was 80% and only 20% from non-member states of the EU-15, the corrected volume for inward processing in 2003 would have been 836.9 million LTL ($4184.7 \times 0.2 = 836.9$). Therefore, if the volume of imports for inward processing in 2006 is compared with the corrected volume of imports for inward processing in 2003, we see that imports for inward processing with non-member states of the EU increased by 47.8%. This corrected increase resulted from Lithuanian businesses with good experience of imports by inward processing with EU-15 countries successfully applied to new partners from third countries. The fact that the geography of countries for which inward processing in 2006 is applied changed, proves this statement. Imports for inward processing considerably increased from the USA, Russia, China, Switzerland and others. Imports for inward processing from the USA

increased three times, from 98.1 million LTL in 2003 to 296.9 million LTL in 2006; from Russia imports increased 22.2 times, from 10.5 million LTL to 233.1 million LTL; and imports from China increased 11.0 times, from 3.4 million LTL to 37.4 million LTL.

After the accession of Lithuania to the EU, the structure of goods imported for inward processing changed. If imported goods classified by HS section XVII, vehicles, aircraft, vessels and associated transport equipment, in 2003 was 39.6% of the total processing (1,726.7 million LTL), the share of imports in 2006 increased up to 67.4% of total processing, and imports by inward processing volume were 833.9 million LTL, accordingly, the share imported by HS section XVI, machinery and mechanical transport equipment, increased from 11.2% to 14.2%. However, the share of imports for inward processing of goods classified by HS section XI, textiles and textile articles, decreased from 16.6% in 2003 to 2.0% in 2006. It is noteworthy that inward processing customs procedures began to be applied for new goods classified by HS section IV, unmanufactured tobacco, tobacco refuse, which makes up 4.0% of the total inward processing in 2006.

The changes to re-export goods after processing are adequate to the changes to import goods for inward processing. If most imports for inward processing in 2006 were from the USA, Russia, China and Switzerland, most exports after inward processing were to Russia, Norway, Ukraine, Kazakhstan, Byelorussia and Mexico. That is a good precondition for the development of exports by other customs procedures.

A new tendency in foreign trade textiles and textile articles in Lithuania should be underlined. After accession to the EU, exports of these goods under outward processing procedures increased significantly, and made up 49.7% of the total amount in 2006 by outward processing. The export of goods for outward processing was to countries in which production and marketing costs are lower: Byelorussia, Ukraine and Mexico. This activity by Lithuania businessmen helps them to decrease production costs and to promote exports to third countries.

The biggest change in foreign trade after accession to the EU occurred in customs warehousing. The amount of imports to customs warehouses in 2006 compared with 2003 increased 3.4 times, and was 6,046.7 million LTL, i.e. 23.3% of total imports. Accordingly, the amount of re-exported goods from warehouses increased 5.5 times, and was 4,816.6 million LTL, i.e. 24.7% of the total exports in 2006. If in 2003 imports to customs warehouses of goods imported from member states of the EU-15 (Germa-

ny, Italy, the Netherlands and France) prevailed, then after accession to the EU most goods imported into customs warehouses were from Byelorussia (2,018.0 million LTL, i.e. 33.5% of total imports in 2006, in comparison with 2003 it increased 8.6 times), from Russia (1,278.5 million LTL, 21.2%, an increase of 2.5 times), from Kazakhstan (950.9 million LTL, 15.8%) and the USA (349.4 million LTL, 89.0%). The biggest amount of re-exported goods from warehouses was to the USA (708.4 million LTL, compared with 2003 it increased 1.8 times), to the UAE (442.7 million LTL, an increase of four times), and Byelorussia (363.1 million LTL, an increase of 1.5 times). Rapid import and export growth by customs warehousing and the permanent development of the warehousing infrastructure and service satisfies Lithuania's endeavour to become an important country in the international logistics chain for international trade between East and West.

Efficiency and flexibility in applying customs procedures with an economic impact depend a great deal on the EC customs legislation and the activity of customs administration. Economic operators and customs administrations have to deal with complex rules, which have been developed for a paper-based environment, and do not correspond with the new requirements for trade facilitation and for the electronic environment. The numerous special rules of the Customs Code regarding customs procedures with an economic impact are too complex and create a large overhead both for customs administration and for economic operators. From the trader's perspective, huge benefits both for customs and for trade will derive from implementing a paperless environment that will stipulate shorter delays, less scope for fraud, enhanced security, etc.

Trade facilitation tasks stipulated the necessity to simplify and to modernise the structure and the rules concerning customs procedures with an economic impact. The new project of the Customs Code aims to merge or to group together similar processes. The simplification and modernisation of the rules concerning the mentioned customs procedures according to the new Customs Code project will be achieved in the following way: the merger of the former suspensive procedures (external transit, customs warehousing, inward processing suspension system, processing under customs control, temporary importation with internal transit, temporary storage, free zones, inward processing drawback system, outward processing and end-use) into four special procedures: transit, storage, use and processing (6). It will be possible to have a large set of common rules for all special procedures, for example with regard to gu-

arantee, application and authorisation, and customs control, and only a small set of special rules which are maintained because of duly justified economic reasons. It will facilitate the granting of authorisation for several special procedures with a single guarantee and a single supervising customs office (single window, one-stop-shop). The variety of simplified customs declaration procedures will be abandoned and there will be only one type of simplified declaration procedure. The provisions for the incurrance of customs debt, the basis of assessment and the correction of irregularities shall be merged or grouped together, so that coherent rules can be applied.

The new provisions and arrangements for special procedures satisfy the interests of operators. If they are interested in the transit, storage, use or processing of non-Community goods, making the choice of the right special procedure will be simple, and the processes of applying will be less complex (7).

Conclusions

In Community customs legislation, there are five arrangements designed to allow certain economic activities to be carried out for an economic operator with non-Community goods without incurring customs duties, and thus to attract and maintain economic activities in the Community and to promote the competitiveness of European enterprises. In conformity with articles 84–90 of the Customs Code of the EC, the term “customs procedures with an economic impact” is used for the following customs procedures: customs warehousing, inward processing, processing under customs control, temporary importation, and outward processing.

Customs procedures with an economic impact are applied by Lithuanian importers and exporters, and they affect the development of industry and the infrastructure related to the transportation and the storage of goods, the promotion of Lithuanian external exports, and the improvement of employment. The most important for Lithuanian exports and imports, among customs procedures with an economic impact, are inward processing and customs warehousing.

Before accession to the EU, the share of inward processing was 10.2%–13.8% of total imports, and the share of re-export goods after inward processing was 20.7%–26.6% of total exports. Imports into customs warehouses in comparison with the given period were 5.8%–13.4% of total imports, and exports from warehouses were 4.0%–17.1% of total exports. The share of re-exports after inward processing goods classified in HS section XI, textiles and textile articles, made up 71.4% of total export goods by this HS section. It is obvious that customs procedures for

temporary import goods for inward processing and customs warehousing have been a significant and stable business in Lithuania

After Lithuania's accession to the EU, the foreign trade regime and trade statistics system changed. Foreign trade data for 2006 is not directly compatible with trade data released before 1 May 2004. For purposes of the comparative analysis of imports and exports by customs procedures, the author used methodological approaches based on quantitative and structural analysis methods.

After the accession of Lithuania to the EU, the volume of imports by inward processing in 2006 compared with 2003 decreased by 3.4 times. The reason is that after accession to EU, inward processing customs procedures are applied only to non-member states of the EU. If, for comparative analysis purposes, Lithuania's foreign trade with the EU-15 in 2003 we will treat as intra-EU trade, and taking into account that the import of goods for inward processing from EU-15 member states 2003 was 80%, and only 20% was from non-member states of the EU-15, the corrected volume for inward processing in 2003 would be 836.9 million LTL. Therefore, the volume of imports for inward processing in 2006, compared with the corrected volume of imports for inward processing in 2003, increased by 47.8%. This increase is a result of Lithuanian businesses with good experience of import by inward processing with EU-15 countries successfully applied to new partners from third countries. The fact that imports for inward processing from the USA increased by three times, from Russia by 22.2 times, and from China by 11.0 times, proves this statement.

After the accession of Lithuania to the EU, the share of imports for the inward processing of goods classified by HS section XI, textiles and textile articles, decreased from 16.6% in 2003 to 2.0% in 2006. However, a new tendency in foreign trade in textiles and textile articles in Lithuania should be underlined, the significantly increased exports of these goods under outward processing procedures, and makes up 49.7% of the total amount in 2006 by outward processing. The export of goods for outward processing was to countries in which production and marketing costs are lower: Byelorussia and Ukraine. This activity by Lithuanian businessmen helps them to reduce production costs and to promote exports to third countries.

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LTL, i.e. 24.7% of total exports in 2006. The biggest amount of goods imported into customs warehouses was from Byelorussia (2,018.0 million LTL, i.e. 33.5% of total imports, in 2006, and in comparison with 2003 increased 8.6 times), from Russia (1,278.5 million LTL, 21.2%, an increase of 2.5 times), and from Kazakhstan (950.9 million LTL, 15.8%). The biggest amount of re-exported goods from warehouses was to the USA (708.4 million LTL, compared with 2003 it increased by 1.8 times). Rapid import and export growth by customs warehousing and the permanent development of the warehousing infrastructure and service satisfies Lithuania's endeavours to become an important country in the international logistics chain for international trade between East and West.

The simplification and modernisation of the rules concerning customs procedures with an economic impact according to the new Customs Code project will be achieved in the following way: the merger and grouping of the former suspensive procedures and certain customs-approved treatment or use into four special procedures (transit, storage, use and processing). It will be possible to have a large set of common rules for all special procedures (for example with regard to guarantee, application and authorisation, and customs control), and only a small set of special rules which are maintained for duly justified economic reasons. It will facilitate the granting

of authorisation for several special procedures with a single guarantee and a single supervising customs office (single window, one-stop-shop).

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EKONOMINĮ POVEIKĮ TURINČIŲ MUITINĖS PROCEDŪRŲ TAIKYMO ANALIZĖS METODOLOGINIAI ASPEKTAI

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Santrauka. Straipsnyje analizuojama Lietuvos eksportas ir importas pagal ekonominį poveikį turinčias muitinės procedūras, atskleidžiama pokyčiai ir naujos tendencijos šioje srityje Lietuvai įstojus į ES. Autorius apibūdina muitinės procedūrų, turinčių ekonominį poveikį, tikslus, jų ypatybes ir loginį pagrindimą, analizuoja šių muitinės procedūrų taikymą Lietuvai įstojus į ES pasikeitus užsienio prekybos režimui ir statistikos sistemai. Didžiausią reikšmę Lietuvos eksportui ir importui tarp ekonominio poveikio muitinės procedūrų turi įvežimas perdirbti ir muitinis sandėliavimas. Šių procedūrų taikymas turi įtakos Lietuvos pramonės ir infrastruktūros, susijusios su prekių vežimu, saugojimu ir sandėliavimu, plėtrai ir eksporto skatinimui.

Lietuvai įstojus į ES užsienio prekybos režimas ir statistikos sistema pasikeitė, todėl iš esmės pasikeitė ir užsienio prekybos duomenys ir pagal ekonominio poveikio muitinės procedūras. Atlikdamas eksporto ir importo pagal ekonominio poveikio muitinės procedūras lyginamąją analizę autorius metodologiniam požiūriui pagrįsti taiko kiekybinius ir struktūrinius analizės metodus. Autorius taip pat apibūdina muitinės procedūrų, turinčių ekonominį poveikį, suprasdinimo ir modernizavimo pagrindines nuostatas, pateiktas naujajame Bendrijos muitinės kodekse.

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Mykolo Romerio universiteto Ekonomikos ir finansų valdymo fakulteto Muitinės veiklos katedros docentas, socialinių mokslų daktaras. Nuo 1994 iki 2004 m. dirbo Lietuvos muitinės departamento vyriausiuoju inspektoriumi, Muitinio įvertinimo poskyrio vadovu. Tyrimų kryptys – muitinės ir užsienio prekybos problemos, inovacijų valdymas.