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«The system of electronic customs declaration as a factor in the development of foreign trade activities of foreign economic actors»

*Research Field:
Modern technologies in international trade*

In the modern world, information technologies play an increasing role both in foreign trade and in the life of people in general. Thus, a large number of foreign trade transactions are carried out through the use of information technology, due to its higher speed of transactions, convenience, and lower financial costs. Considering the above, the introduction of digital technologies, and in the infrastructure of customs authorities in particular, is one of the important ways to develop foreign trade. One of the areas of digitalization of customs authorities is the introduction of an electronic declaration system, which is actively used not only in the Republic of Belarus, but all over the world right now.

The electronic declaration system is a form of electronic document circulation, and therefore has inherent methodological approaches to assessing the effectiveness of electronic document circulation in general. So, in this regard, it is worth focusing on the quantifiable effects of the introduction of an automated electronic document management system in customs. This group of effects includes, firstly, cost savings, and secondly, time savings [1]. Both of these effects refer to both customs authorities and business entities

¹ Tsekhan, O.B. Indicators of a comprehensive assessment of the effectiveness of electronic document management / O.B. Tsehan // Technologies of informatization and management: materials of a scientific-practical conference, Minsk, 2012 / Belarusian State University; ed. : N.P. Fomich. - Minsk, 2012 .- S. 448-457

Let's move on to considering the effectiveness of the functioning of this system in the context of reducing time costs.

Let's consider the indicators related to the reduction of time costs in Table 1:

Table 1 - Indicators of the release of goods by the customs authorities of the Republic of Belarus, from 2016 to 2020

Indicator	2016	2017	2018	2019	2020
The share of exported goods, the release time of which does not exceed 10 minutes	73	75,5	82	87,5	92
The share of imported goods, the release time of which does not exceed 2 hours	23	53,5	74	83	90
The share of transit goods, the release time of which does not exceed 10 minutes	68	72	76	84	93
Share of automatic release of goods placed under the export customs procedure	2,92	13	20	47	60

Note – Proprietary development based on [1]

Let's analyze the indicators presented in the table. Taking into account the dynamics of the presented indicators, it can be judged that over the past 5 years, the customs authorities have made a big step forward in the direction of reducing the time for the release of imported and exported goods. Progress has been especially pronounced in the directions of the release of imported goods, as well as the automatic release of exported goods.

Considering that at this stage most of the operations related to the customs declaration of goods take place in electronic form, the system of electronic declaration of goods played one of the leading roles in achieving these indicators. Moreover, even without relying on statistical data, we can say that a system that allows a person to fill out and send a customs declaration, without forcing him to carry documents in paper form and spend extra time on transportation and waiting in queues, really allows you to avoid a large number of temporary costs for business entities.

Attention should be paid to the reduction in financial costs as well. Since the customs authorities must promote the development of foreign trade, the reduction of financial costs of foreign economic actors associated with customs clearance is an important goal of the customs service of the Republic.

Let's suppose that a Belarusian business entity will carry out 40 import operations per year. When performing these operations with the submission of customs declarations on paper,

¹ Official site of the customs authorities of the Republic of Belarus [Electronic resource]. - Access mode: <https://www.customs.gov.by/ru/>. - Date of access: 05.12.2021

most of the costs of a legal entity will be associated, first of all, with the temporary storage of goods in a temporary storage warehouse (hereinafter - TSW), since the period of temporary storage for paper declaration is approximately 3 days [1]. At the same time, when submitting a declaration in electronic form, a person will need to purchase an open certificate of an electronic digital signature key (hereinafter - EDS), fill out and send the declaration using the software "E-Declarant", developed by the republican unitary enterprise «Beltamozhservice». In practice, business entities, even when submitting a paper declaration, fill it out in the aforementioned software, but its cost will not be taken into account due to the fact that the costs of purchasing this product are one-time. Thus, the expenses of the entity when filling a declaration in paper form:

Temporary storage of goods for three days without unloading from a vehicle in accordance with established tariffs - *75 Belarusian rubles* [1];

Expenses for filling an electronic declaration:

Temporary storage of goods within 24 hours – *25 Belarusian rubles* [1];

The cost of an open EDS key certificate purchased for 2 years is approximately *100 Belarusian rubles* [2];

Let us take the above situation as a basis and estimate the costs incurred by the enterprise over 10 years in Table 2:

Table 2 - Comparison of enterprise expenses for 10 years

Declaration in paper form	Electronic declaration
1) $40 * 75 = 3000$ (bel. rub) – expenses per year	1) $40 * 25 = 1000$ (bel. rub) – expenses per year
2) $3000 * 10 = 30000$ (bel. rub) – expenses per 10 years	2) $1000 * 10 = 10000$ (bel. rub) – expenses per 10 years excluding digital signature;
	3) $10000 + (100*5) = 10500$ (bel. rub) – expenses per 10 years including digital signature;

Note – Proprietary development

As a result, in the case of active involvement of a business entity in foreign economic activity, declaring in electronic form is a cheaper option compared to the paper one. Thus, the difference over 10 years of participation in foreign trade amounted to *19,500 Belarusian rubles*, which is a significant saving for an average enterprise.

¹ Transport and logistics center "Brest-Beltamozhservice-2" [Electronic resource] // Site of RUE "Beltamozhservice". - Access mode: <https://declarant.by/ru/logistics/storage/>. - Date of access: 05.14.2021

² National Center for Electronic Services [Electronic resource]. - Access mode: <https://nces.by/pki/>. - Date of access: 05.14.2021

In addition, as mentioned earlier, the electronic declaration of goods and the submission of a declaration using the software "E-Declarant" require less time and effort on the part of the declarant. In other words, now one worker can do work, which previously took several workers to do at the same time. In this regard, enterprises have the opportunity to optimize costs by reducing the number of specialists in customs declaration.

It should also be noted that reducing the time spent on customs declarations contributes to the acceleration of goods turnover, which leads to a more efficient development of Belarusian enterprises. Thus, export-oriented enterprises are able to carry out more export operations within a certain period.

As a result of the work carried out, it can be concluded that this system can significantly reduce the time spent on customs declaration of goods, which, in turn, makes it possible to simplify goods turnover and contribute to the development of Belarusian foreign economic actors. In addition, the use of the system leads to a reduction in the financial costs of entities associated both directly with the process of customs declaration, and with other areas of operation of enterprises, including cost optimization. Thus, the electronic declaration system used by customs authorities of the Republic of Belarus is an effective means of speeding up customs clearance of goods, as well as a means of saving financial resources of enterprises.