

logistiki-v-razvittii-eksporta-respubliki-belarus-problemy-i-napravleniya-resheniya/viewer - Data dospa: 20.04.2022.

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#### **«Customs authorities in a system of ensuring economic security»**

*Research area:*

*Customs in the context of globalization and regionalization.*

The economy of any country is a huge, complex, very dynamic system, and ensuring economic security allows to maintain stable and effective economic development, the results of which are economic independence, timely renewal, improving people's well-being, as well as achieving foreign economic development.

Economic security – this is a system of measures, a set of economic, geopolitical, legal and other conditions aimed at protecting national interests in the economic sphere, which have a regulatory impact and actively counteract external and internal threats, protect the vital interests of the country in relation to its resource potential, create internal immunity and external protection from destabilizing influences, ensure the competitiveness of the country in the world markets and the stability of its financial position, they provide affordable living conditions and decent development of the individual and society [1].

The need to ensure economic security is one of the main ones in the life activity system of both an individual and society and the state as a whole, which seek to protect themselves from undesirable external influences and internal changes.

It should also be noted that the important characteristics of the economic development process of each country are orientation, consistency and sustainability, which in turn depends on management, which is regulated through an appropriate mechanism.

Among the organizational mechanisms that have sufficient capabilities for the effective organization of the economic security system, customs authorities should be singled out. At the same time, such a management mechanism should be implemented taking into account international standards, as well as the interests and needs of the state and society of a particular country.

Modern conditions of functioning of customs authorities assume a high degree of dynamism, which is connected, firstly, with the processes of globalization and integration in the

foreign economic system, and, secondly, with the need to simplify and accelerate all procedures. Taking this into account, the customs authorities simply need to constantly develop in order to solve the tasks and perform the functions assigned to them.

The Customs Service is one of the basic institutions of the economy in ensuring the economic interests of any state. Customs policy and customs service initially, due to the specific nature and structure of customs affairs, are aimed at ensuring economic security. Customs is an instrument for ensuring the economic interests of the state, its sustainable development, and national economic security. And these goals can be achieved only as a result of the implementation of a purposeful customs policy of the state to regulate foreign economic activity [1].

The role of customs policy is obvious, given that today in the modern world, the viability and efficiency of any national economy depends on integration into the world economy, and the latter, in turn, assumes such a ratio of exports and imports that the new resources received stimulate the national economy for further development. Customs policy, its specific nature and diversity is manifested in the diversification of the functions performed by customs authorities.

Ensuring the economic security of the country, prompt response to emerging risks and threats in the field of customs, achieving completeness of collection of payments to the budget, creating favorable conditions for doing business on the basis of improving the quality and effectiveness of customs administration while minimizing the costs of providing activities – all this is the customs service [1].

The fulfillment of new tasks in the implementation of the state customs policy may require new ways and means of its implementation or adjustment. However, whatever tasks are assigned to the customs authorities, together they will be aimed at protecting economic security [2].

It is important to note that the customs services of the EAEU member states take part in ensuring economic security through the implementation of their assigned functions – fiscal, regulatory and law enforcement.

The fulfillment of the fiscal function, which is basic for customs authorities, is determined by ensuring compliance with economic interests through the collection of mandatory payments administered by customs authorities.

For example, customs duties accounted for the largest share in the national budget of the EAEU states in the republics of Belarus and Kyrgyzstan (16.6% and 12.8%, respectively, in 2020), in Russia – 9.8%, in Kazakhstan – 5%, in Armenia – 4.4% (as of 2020). It should also be noted that that in comparison with the previous periods of 2018 and 2019, the cumulative share

of customs duties in the revenue part of the national budgets of the EAEU states is decreasing. For example, in Armenia in 2019 there is an increase from 6% to 6.1%, and in 2020 – 4.4%. A similar trend can be traced for Kyrgyzstan, where in 2019 the share of customs duties in the budget was 14.8%, and in 2020 – 12.8% [3].

In general, this information indicates the great importance of foreign economic activity in the formation of national budgets, which, ultimately, directly and indirectly characterizes the role of customs authorities in ensuring economic security.

Speaking about economic protection measures, today only anti-dumping measures are used to a large extent in the EAEU. Thus, anti-dumping duties have been introduced for 21 categories of goods imported into the customs territory, most of which are industrial and relate to the field of mechanical engineering. In addition to the established non-tariff measures, licensing, import quotas and other technical barriers are actively applied. However, despite all the measures taken, the number of offences detected by customs authorities increases annually.

Implementing law enforcement activities, customs authorities conduct inquiries in cases of smuggling, evasion of customs payments and other crimes, carry out operational investigative activities, conduct administrative proceedings in cases of administrative offenses and bring persons to administrative responsibility.

Speaking about the Republic of Belarus, in 2021, the customs authorities of our country carried out purposeful work aimed at preventing the illegal movement of various categories of goods across the customs border of the EAEU [4].

According to the results of law enforcement activities in 2021, more than 28 thousand offenses were suppressed and 279 crimes were detected. The budget received more than 41 million rubles from the law enforcement activities of the customs authorities[4].

The largest number of offenses were detected in the sphere of illicit trafficking in narcotic drugs and psychotropic substances. In particular, the customs authorities of the Republic revealed 17 offenses related to the illegal movement of cultural property [4].

It should be noted that the issue of illegal movement of cash is under special control in the customs authorities.

The maintenance of customs statistics is also of great importance in ensuring economic security, since the information base serves as a kind of foundation for making appropriate management decisions in the economic sphere.

Thus, customs authorities have an important place in the mechanism of ensuring economic security. The modern customs policy and the active position of the customs authorities are one of the factors stimulating the improvement of economic security in the country. The

gradual modernization and improvement of the customs service in order to meet modern challenges and threats is an important element of ensuring the security of the customs border of the EAEU, the development of foreign economic relations of the republics with other states.

#### List of used literature

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### **«Customs and tariff regulation as a factor in attracting foreign investment in the economy of the Republic of Belarus»**

#### *Research Field:*

#### *Customs and Business: Cooperation Challenges*

Solving the problem of attracting foreign capital to the economy of the Republic of Belarus is inextricably linked with the customs tariff policy, with the help of which special mechanisms for stimulating investment activity are developed and put into practice.

So, one of the tools to attract foreign capital are various customs benefits.

An international agreement that provides the provision of benefits on the payment of import customs duties, including investors, is the Agreement on the Eurasian Economic Union (hereinafter – EEU). In accordance with it, goods imported into the customs territory of the