

of the domestic market from the adverse effects of imports and unfair competition from foreign manufacturers [6].

Thus, in order to eliminate the problems associated with the use of special safeguard measures, as well as to improve the mechanism for the application of such measures in the EAEU, it is necessary to modernize the mechanism for the introduction of special safeguard measures, in particular, to reduce the time for investigations and the introduction of provisions that promote transparency of such procedures.

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### **«The Revised Kyoto Convention as a Model for the Universal Customs Code»**

*The Field of the Research:*

*The Revised Kyoto Convention as a Model for the Universal Customs Code.*

In the modern conditions of globalization and integration, the issues of the legal norms implementation in the field of Customs at the state and international levels play an important role. The national customs legislation is based on international treaties, conventions, and mutual

memorandums. The Constitution of the Republic of Belarus enshrines the priority of the generally accepted principles of the international law and their compliance with the national legislation.<sup>1</sup> These provisions allow concluding that the legal framework in Belarusian customs sphere is formed with the help of international treaties ratified by the State. This directly affects the activity regulation in the field of Customs. One of the most striking examples is the Customs Code of the Eurasian Economic Union (hereinafter referred to as CCEEU).

Today, the world trade is a huge global market which annually involves more and more participants. The actions of customs services which are aimed at maintaining trade balance and ensuring economic security are an integral part of each state's policy.

From the point of view of the customs procedures standardization and simplification, the most important is the Revised Kyoto Convention (hereinafter referred to as the Convention) adopted by the World Customs Organization (hereinafter referred to as the WCO) on May 18, 1973 as amended by the 1999 Brussels Protocol.

December 20<sup>th</sup>, 2010 the Minister of Foreign Affairs of the Republic of Belarus applied for the accession to the Revised Kyoto Convention. January 20<sup>th</sup>, 2011 the Republic of Belarus acceded to the Revised Kyoto Convention officially.<sup>2</sup>

The main goal of the Revised Kyoto Convention is to simplify and harmonize customs procedures. This convention is focused on stimulating a foreign economic activity, but this stimulation must be carried out in such a way that the acceleration and simplification does not lead to the damage of the State and the society. That is, the provisions of the Convention should not prevent the application of the legislation on customs regulation, but only lay the foundation for the actions of customs services.

By the structure the Revised Kyoto Convention consists of the preamble and the actual text which consists of five parts, as well as of a General Annex and Special Annex. The General Annex contains the principles and approaches to the customs regulation.

The adoption of the General Annex is mandatory for the States acceding to the Convention. But the adoption of the Special Annex on certain procedures and modes is not mandatory. A characteristic feature of the Revised Kyoto Convention is the fact that the provisions of the Convention are formulated not as mandatory norms, but as principles on the basis of which specific rules for regulating certain procedures should be formed. It should also

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<sup>1</sup> Конституция Республики Беларусь, с изм. и доп. на респ. референдумах 24 нояб. 1994 г., 17 октб. 2004 г. и 22 февр. 2022 г. — Новополоцк : Нац. правовой интернет-портал Республики Беларусь, 2022 — 3 с.

<sup>2</sup> List of the Contracting Parties to the Revised Kyoto Convention — Новополоцк : Официальный сайт Всемирной таможенной организации, 2022.

be taken into account that our State has adopted a larger volume of Special Annexes than Russia, which indicates the readiness and the desire of the customs services for a real harmonization of customs procedures.

The indisputable fact is that the Convention has become the basis for the creation of the CCEEU. First of all, this is due to the need to bring the union legislation in the field of customs regulation to the international standard of law. In turn, the need for a Code which meets international standards follows from the fact that the CCEEU member States participate in the trade with those States whose customs legislation is also based on the provisions of the Convention.

Despite this, the CCEEU Customs Code does not use some definitions, such as «customs legislation» and «clearance» which are actively used by the Convention. Some of the definitions have been modified taking into account the specifics of the regulatory legal act in the form of the Customs Code of the CCEEU; though, indirectly, they correspond to those given by the Convention.

Based on the experience of the Customs Code of the CCEEU application, a new version of the Law of the Republic of Belarus «On Customs Regulation in the Republic of Belarus» will come into force.<sup>1</sup> It will happen on July 25<sup>th</sup>, 2022. It will contribute in every possible way to further harmonization and simplification of Belarusian legislation on customs regulation. It will be fully in line with the ideas written in the revised Kyoto conventions.

A continuous transformation of global trade policy requires an adjustment in the sphere of the customs administrations development. In connection with the rapid development of e-commerce, customs services actually have no right to lag behind the existing progress. That is why the WCO has decided to revise the provisions of the Convention. In September, 2018 the first meeting of the revision working group was held.

Nevertheless, the improvement is likely to be targeted at a fundamental change in the Regulations, rather than at identifying its weaknesses as well as at addressing the gaps which are still not sufficiently disclosed. The improvements will be also targeted at incorporating the latest changes in accordance with the best policy for member countries. It is important as WCO should always correctly apply efficient customs procedures while maintaining a balance between the simplification and security.

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<sup>1</sup> Закон Республики Беларусь «О таможенном регулировании» от 19 июля 2021 года №121-3 — Новополоцк: Нац. правовой портал Республики Беларусь, 2022

Summing up, it can be concluded that the provisions of the Convention have become the basis not only for the Customs Code of the CCEEU, but also for the customs legislation in most countries which have adopted its provisions (the Convention has been ratified by 131 States). Naturally, the legislation that meets international standards is not based solely on the provisions of the Convention, but it serves as the basis for the creation of the customs legislation in many countries of the world. Therefore, the Revised Kyoto Convention can be safely called a model of the universal Customs Code.

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**«The importance of the country of origin of imported goods when granting tariff preferences»**

*Research area:*

*Customs in the context of globalization and regionalization.*

The Republic of Belarus strives to actively expand the spheres of trade and economic cooperation with other countries, defining directions in the field of e-commerce, public procurement, technical, sanitary, phytosanitary regulation, establishes uniform principles of competition protection, exchanges information on shipments of goods moved in mutual trade, negotiates the creation of free trade zones, signs new preferential agreements in the field of as part of the Eurasian Economic Union in order to provide tariff preferences for the import of goods.

Recently, the issues of origin of goods have become particularly relevant in connection with the formation of new free trade zones, the adoption of measures to protect the internal market and other measures, the application of which is associated with a specific country (countries) of origin of goods.

Practically all the novelties of the Customs Code of the Eurasian Economic Union (hereinafter referred to as the EAEU TC) concerning this issue are aimed at ensuring unity in approaches to determining, confirming and controlling the origin of goods. The importance of this aspect is explained by the variety of participants involved in these processes to varying degrees – exporters, chambers of commerce, other authorized bodies of the countries of export of goods, importers, customs authorities of the EAEU.