

COMPARATIVE CHARACTERISTICS OF THE NORMS OF THE CUSTOMS CODE OF THE CUSTOMS UNION AND THE CUSTOMS CODE OF THE EURASIAN ECONOMIC UNION ON THE CLASSIFICATION OF GOODS FOR CUSTOMS PURPOSES

СРАВНИТЕЛЬНАЯ ХАРАКТЕРИСТИКА НОРМ ТК ТС И ТК ЕАЭС ПО КЛАССИФИКАЦИИ ТОВАРОВ В ТАМОЖЕННЫХ ЦЕЛЯХ

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In modern conditions foreign trade activity of the Eurasian Economic Union is associated with the movement of a huge number of goods which have a fairly wide and diverse range. An international classifier is used to implement state regulation of export and import of goods in the Eurasian Economic Union. This classifier is the unified Commodity Nomenclature of Foreign Economic Activities of the Eurasian Economic Union, which is approved by the heads of member states of the Eurasian Economic Union and put into effect on January 1, 2017.

The Commodity Nomenclature of Foreign Economic Activity is a structural element of the customs tariff and serves as a basis for applying measures of state regulation of foreign economic activity in any country.

The relevance of research on this issue is of great practical importance. Import and (or) export of goods from the country is an important direction for legislative regulation. The establishment of the customs value of goods, the justified accrual of customs payments depends on the correct definition of the code of goods. Most of the subjects of management of the Republic of Belarus that carry out foreign economic activities face various problems in the classification of certain goods. Incompetence in this area can lead to penalties.

Since January 1, 2018, the Customs Code of the Eurasian Economic Union has been one of the key documents in the field of customs regulation. In order to visualize the innovations of the Customs Code of the Eurasian Economic Union we will carry out a comparative analysis of the regulations of the Customs Code of the Customs Union and the Customs Code of the Eurasian Economic Union.

In the Customs Code of the Customs Union concept the Commodity Nomenclature of Foreign Economic Activity is considered as an instrument for implementing measures of customs, tariff and non-tariff regulation of foreign trade and other types of foreign economic activity, as well as an instrument for

conducting customs statistics within the Customs Union [1]. The category is not directly revealed in the Customs Code of the Customs Union.

In accordance with the Customs Code of the Eurasian Economic Union” the unified Commodity Nomenclature of Foreign Economic Activities is a system for the description and coding of goods. The functional purpose of this system is the classification of goods for the application of customs and tariff regulation measures, export customs duties, prohibitions and restrictions, measures to protect the domestic market, maintain customs statistics” [2]. In addition, the Customs Code of the Eurasian Economic Union noted that the Commodity Nomenclature of Foreign Economic Activities can be used for the purposes of taxing goods and for other purposes stipulated by international agreements, acts and (or) legislation of the Member States.

There are minor changes in the wording of the names of articles in the Customs Code of the Eurasian Economic Union. The new articles determine the procedure for making decisions on the classification of goods, the decision and clarification of the classification of certain types of goods adopted by the customs authorities, as well as the procedure for making decisions and explanations of Eurasian Economic Commission on the classification of certain types of goods.

The next important criterion of comparison is the authority responsible for conducting the Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union.

In the Customs Code of the Customs Union, it is stipulated that the technical conducting of the Commodity Nomenclature of Foreign Economic Activity is carried out by the state executive body of the Russian Federation, which is authorized in the field of customs. While in the Customs Code of the Eurasian Economic Union it is indicated that conducting the Commodity Nomenclature of Foreign Economic Activity is carried out by Eurasian Economic Union.

Next, we should stop on the regulations for determining the classification code of goods. Classification of goods - is the definition of their classification codes for the Commodity Nomenclature of Foreign Economic Activity, in other words, the classification of goods to specific commodity items, chapters in the Commodity Nomenclature of Foreign Economic Activity [3].

The Customs Code of the Customs Union regulates that the classification of goods is carried out by customs declaration and customs control.

The Customs Code of the Eurasian Economic Union identifies persons who are entitled to classify goods in accordance with the Commodity Nomenclature for Foreign Economic Activities under customs declaration. The main innovation in this area is the case when the information on the code of goods is not indicated in the customs declaration in accordance with the Commodity Nomenclature of Foreign Economic Activities. In such case the classification of

goods is not carried out, as well as the possibility of determining the code of goods at the level not less than the first 4 digits in accordance with the Commodity Nomenclature of Foreign Economic Activities.

The Customs Code of the Eurasian Economic Union and the Customs Code of the Customs Union determine the cases, when decisions are made on the classification of goods, but the procedure for making decisions on the classification of goods transported across the customs border of the Union in incomplete form is fundamentally new in the Customs Code of the Eurasian Economic Union, in comparison with the Customs Code of the Customs Union.

One of the main innovations is the establishment of priority for electronic document management. The regulations of the Customs Code of the Customs Union give the right to choose the written or electronic form of the person's application for a preliminary decision to the customs body. The Customs Code of the Eurasian Economic Union fixes the electronic form as the main and prior. At the same time, the article states that the application can be submitted on paper.

As for the terms of the acceptance of the preliminary decision, they have not been changed. The two Codes fix the regulation that a preliminary decision on the classification of goods is made not later than 90 calendar days from the date of registration of an application by the Customs body.

The new and previously existing Customs Codes provide the possibility of filing an appeal for modification, termination or withdrawal of the preliminary classification decision in the form of a written document. At the same time, the Customs Code of the Eurasian Economic Union provides the possibility of committing the same action in the form of an electronic document.

So, the use of a single Commodity Nomenclature for Foreign Economic Activity on the customs territory of the Eurasian Economic Union is one of the basic principles of the functioning of the Union, and an integral condition for ensuring the freedom of movement of goods among its member states. Comparative analysis showed that with the introduction of the Customs Code of the Eurasian Economic Union, approaches to the changing and recalling preliminary decisions on the classification of goods and the terms of entry into force of decisions of customs bodies changed. It is also worth noting that the number of pre-existing reference standards has been reduced, and the innovations introduced by the Code have made it possible to simplify the conducting of customs operations. As a result it will contribute to the growth of trade. In this part the regulations of the Customs Code of the Eurasian Economic Union have become more clear and understandable for the Customs declarant.

Consequently, the application of the innovations of the Customs Code of the Eurasian Economic Union have become the main elements of modernization of customs regulation in the Eurasian Economic Union, which will have a positive

effect on the business climate and trade facilitation in the Eurasian Economic Union.

Литература

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