

transport: the deadline for submitting preliminary information regarding air transport and the absence of sanctions against the carrier or other authorized person, for providing false information regarding goods or vehicles of international carriage. Nevertheless, the Customs authorities of the EAEU carry out various measures to eliminate problems arising from prior notification, and in every way to improve this system.

Thus, air transport occupies a very important role in the economy of the EAEU member states. It has both advantages and disadvantages. The advantages can be attributed to its speed, and the disadvantages –to its price. Air transport allows quickly and efficiently deliver cargo to anywhere in the world, this type of transport is especially relevant for perishable goods. Also, great efforts are now being made to improve the functioning of its system.

Since air transportation does not stand still, and is actively developing, the regulatory framework in this sphere is developing along with it.

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## **TECHNICAL MEANS OF CUSTOMS CONTROL**

### **Технические средства таможенного контроля**

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International trade significantly contributes to the economic growth of the state. Customs administrations, playing a vital role in international trade, are mandated to maintain the appropriate balance between facilitating legitimate trade and travel while ensuring compliance with the laws and regulations they enforce and to demonstrate that these laws and regulations are applied fairly, efficiently and effectively.

To ensure that Customs can appropriately apply these laws and regulations, all international movements have to be declared for Customs control. Customs

control is, in fact, the main function of Customs administrations and much attention is paid to evaluation of its effectiveness.

Customs administrations have to apply efficient and effective controls by using sophisticated technologies and risk management techniques, in order to simultaneously fulfill the responsibility to collect revenue, implement trade policy, safeguard the public, manage the increase in world trade and tourism, reduce Customs personnel, and offer trade facilitation to legitimate traders, travellers and carriers.

Today Customs Services have at their disposal a range of advanced technologies suitable for checkpoint, vehicle and suspect item inspection at airports, railways, ports and other border crossings [1]. Technical means of Customs control is the complex of special technical means used by Customs services directly during operational Customs control of all kinds of objects moved across the state border in order to identify among them items, materials and substances prohibited for import, export, or not corresponding to the declared content. Their main task is remote control with the help of sets of information and signals generated by technical means.

Technical means vary in terms of their intrusiveness and their levels of technical sophistication. The whole set technical means of Customs control can be divided into two large groups:

- special means (devices for opening rooms, means for forcibly stopping vehicles, handcuffs, rubber sticks, tear agents);
- technical and chemical means (metal detectors, detectors for express analysis, inspection X-ray equipment).

The following types of customs control can be distinguished:

- 1) screening X-ray equipment to control the contents of hand luggage, baggage, mail, medium and oversized cargo;
- 2) fluoroscopic inspection equipment for in-depth control of hand luggage and mail;
- 3) inspection-examination complexes (inspection systems) to inspect trucks and containers, as well as railroad vehicles;
- 4) search tools: portable and stationary metal detectors; inspection mirrors, endoscopes, probes, lights; microscopes; magnifiers; videoscopes;
- 5) means of marking and reading special marks: fluorescent felt-tip pens; ultraviolet lights;;
- 6) inspection tool: a set of tools for group and individual use;;
- 7) technical means of sensing: radar sensing devices; technical means of remote detection of narcotic, explosive, chemically and biologically hazardous substances, inhomogeneities and hidden cavities;
- 8) technical means of identification: technical means of verifying the authenticity of documents, works of art, banknotes and protected papers;

banknote detectors, magneto-optical devices for identifying and detection of falsifications of vehicle unit numbers;;

9) chemical means of identification: chemical means of rapid analysis of narcotic substances, rapid test analysis of samples for the presence of explosives;

10) technical means of documenting smuggling cases: cameras and video recorders;

11) visual surveillance system: television surveillance systems; optical devices and devices: binoculars, night vision devices, night vision systems;

12) weighing instruments: scales with different weighing limits.

The basic principles of the use of technical means of Customs controls are: the legitimacy of the application; scientific validity; not causing damage and unlawful damage to the objects of customs control; safety of the detected object of Customs offense; ethics; efficiency; and effectiveness.

As for the Republic of Belarus, the State Customs Committee has updated the list of applied technical means of Customs control. In total there are 17 positions in the list. Customs is working on the use of innovative technical means in Customs control (today the possibilities of spectrographs and high-speed systems of remote information transmission are being studied), means of operational analysis of the composition of substances based on spectrometry and means of non-intrusive inspection of passengers.

High performance of control is achieved by the integrated application of technical means at each specific Customs control area, be it hand luggage and luggage of passengers or transport crews, control of medium and large cargo shipments and unaccompanied baggage, control of international mail, or all types of international transport vehicles.

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## **PROBLEMS OF DETERMINING OF CUSTOMS VALUATION**

### **Проблемы определения таможенной стоимости**

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International trade is an important means of developing the national economy, it helps to increase labor productivity and raise the overall production. Goods moved across the border are subject to Customs duties. With the help of duties the state controls the volume of imported and exported goods.

The main instrument for taxing imported goods in the Republic of Belarus is Customs duties.

Customs valuation is the cost of goods, determined for the purposes of calculating Customs payments. This definition is enshrined in the General Agreement on Tariffs and Trade.

Customs valuation plays a significant role in the sphere of state regulation of foreign trade. The Customs valuation is used to impose Customs duties and taxes on goods, to keep statistics of foreign trade of the Republic of Belarus, to keep special Customs statistics, to apply other measures of state regulation of foreign trade.

The practical application of Customs tariffs, the effectiveness of tariff regulation measures, their consistency and compliance with international norms and rules, as well as the actual level of tariff taxation are largely predetermined by the rules that establish the procedure for calculating the base of Customs duties and other Customs payments, i.e. cost of goods, which is used as a tax base.

Overall, there are six methods of Customs valuation of goods: transaction value, transaction value of identical goods, transaction value of similar goods, deductive method, computed method, fall-back method. These methods are fixed in the Customs Code of the Eurasian Economic Union.

The legal documents that determine the Customs valuation of goods are the following:

- Customs Code of the Eurasian Economic Union;