

model, country of origin, code, series, the number of the control sign, as well as the Global Trade Item Number and the serial number of the trade unit.

Marking of goods is checked when conducting Customs control. When filling in the declaration, an importer must indicate the number of tags attached to imported goods. The customs authorities directly during the import of goods, as well as at the control stage after the release of goods, can check their legality using the national information system.

Thus, the introduction of the automated system “Control of the legality of goods” contributes to better protection of the rights of consumers, as well as manufacturers and importers, the increase in budget revenues, improving the effectiveness of work of controlling bodies [1]. Marking plays a significant role in counteracting illegal trafficking of goods.

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CUSTOMS CONTROL IN THE REPUBLIC OF BELARUS

Таможенный контроль в Республике Беларусь

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The basic legal act determining legal, economic and organizational foundations of customs affairs in the Republic of Belarus and aimed at the protection of economic sovereignty and safety of the Republic of Belarus, safeguarding of economic interests, development of foreign economic relations of the Republic of Belarus, ensuring the protection of the rights of citizens, economic entities and other legal persons and observance by them of their duties in the sphere of customs affairs is the Customs Code of the Republic of Belarus adopted on January 4, 2007.

The present Code establishes the basic principles of movement of goods and vehicles across the customs border of the Republic of Belarus, sets up the customs regimes (transit, customs warehouse, inward processing, export, etc.), the customs payments (a customs duty, VAT, excises, etc.). The Customs Code also regulates the order of customs clearance of goods when they are transported via the customs border of the Republic of Belarus and the order of conducting customs control.

Customs control – a set of measures taken by the customs authorities, including the use of the risk management system, in order to ensure compliance with the customs legislation of the Customs Union and the legislation of the Member States of the Customs Union, the enforcement of which is entrusted to the customs authorities.

Customs control is carried out by customs bodies in accordance with the customs legislation of the Customs Union and the legislation on customs control of the Republic Belarus [1].

The general provisions on the forms and the order of carrying out customs control are contained in chapters 19, 20 of the Customs Code of the Customs Union and chapters 17-19 of the Law of the Republic of Belarus dated 10.01.2014 № 129-3 “On customs regulation in the Republic of Belarus”.

The chapter 16 of the Customs Code of the Customs Union establishes the following forms of customs control:

- checking of documents and information;
- oral interrogation;
- obtaining explanations;
- customs surveillance;
- customs examination;
- customs inspection;
- personal customs search;
- checking marking of goods with special stamps, identification signs;
- customs examination of premises;
- recording goods under customs control;
- checking the system of recording goods and accounting for them;
- customs check [3].

Checking of documents and information is one of the most common forms of customs control. The customs authorities check the documents and information submitted while performing customs operations in order to establish the accuracy of information, the authenticity of documents, the correctness of their completion and clearance.

The methods for checking documents and information are determined by the Article 111 of the Customs Code of the Customs Union. While conducting customs control, a customs body has the right to request additional documents and

information in writing in order to verify the information contained in customs documents, as well as set the deadline for their submission.

Customs examination is an external visual examination of goods, vehicles, baggage, individuals, as well as customs seals, stamps and other means of identification without opening vehicles, packages of goods, dismantling and violations of the integrity of examined objects and their parts in other ways.

Customs examination has a number of common features with such form of customs control as customs inspection. The main difference between customs examination and customs inspection is the opening of packages of goods or the cargo space of a vehicle or containers and other places where goods may be located, violating customs seals and other means of identification attached to them, disassembling, dismantling of examined objects and their parts in other ways [1].

Customs control is the most important tool for increasing budget revenues. Therefore, the improvement of the procedure for conducting customs operations is becoming the first priority of customs authorities. Today, total control at the stage of carrying out customs operations is being replaced by selective control and control after the release of goods. The principle of selectivity of customs control provides for the use by customs authorities only those forms of customs control that are sufficient to ensure compliance with customs legislation [2].

The role of Customs in revenue collection and social protection is extremely important. The Customs bodies of the Republic of Belarus are required to provide extensive facilitation while maintaining appropriate control over the international movement of goods, means of transport and persons.

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ALTERNATIVE ENERGIEQUELLEN

Альтернативные источники энергии

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