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#### INNOVATIONS IN CUSTOMS AUTHORITIES

#### Инновации в таможенных органах

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Customs activity and the work of customs authorities cannot develop without introducing some improvements. These innovations are reflected in the improvement of customs control and customs clearance and technical means of customs control. The new deadline for the release of goods is four hours after the registration of the customs Declaration. This is six times faster than before. The customs information system will register the Declaration automatically [1].

The new Customs code of the Eurasian economic Union provides for filing an electronic Declaration by default. There are certain cases when the Declaration can be made in writing. For example, in relation to goods sent by international mail, when declaring goods for personal use during the customs transit procedure in relation to international transport means.

It is no longer necessary to submit the documents on the basis of which the customs Declaration was filled out to the official. But the declarant must have the documents. They may be required if the risk management system works.

The code allows not providing customs authorities with information that officials can get from their information system and from other state bodies. In the future, this will save entrepreneurs from submitting the same documents to customs officers, transport workers, veterinarians, for phytosanitary control, etc. And the inspection can be carried out by all regulatory authorities simultaneously. Before a decision is made in additional control, the Declaration can be amended. This made it possible to automate the work of customs authorities and speed up movement across the customs border.

The new Customs code provides participants of foreign economic activity with the opportunity to pay customs duties with a one-month delay from the day

following the day of release of goods, but subject to payment of accrued interest. In some cases, you can use a delay of up to six months.

The customs code of the Eurasian economic Union establishes the possibility of using international road transport vehicles in domestic transport starting on the territory of one Eurasian economic Union member state and ending in the territory of another Eurasian economic Union member state, if such transport is allowed by international agreements in the field of road transport [4].

When importing international transport vehicles to the Eurasian economic Union, it will not be required to submit to the customs authority the power of attorney or a contract for the provision of services confirming that the citizen importing the specified vehicle is authorized to provide transportation services.

The decree made it possible to issue a number of goods used in the implementation of investment projects before submitting a Declaration for goods. These include process equipment, components and spare parts, raw materials and supplies. For the release of goods and exemption from customs payments, interested entities must provide a special documentation. When releasing such goods, the business entity is not obliged to provide security for the performance of the obligation to pay customs duties. This rule is intended to facilitate and accelerate the implementation of investment projects that correspond to priority activities.

Even if the company fulfilled all its obligations to the customs authorities and the customs had no questions at the time of "customs clearance" of the goods, the customs could still make claims within a certain time (control after release of the goods). This period was previously 5 years, now it is 3 years. However, it should be borne in mind that the decree preserved the right of customs authorities to conduct control after the release of goods for a period after 3 years, but before the expiration of 5 years in two cases: if there is a request from the President, the Council of Ministers, the Chairman of the state control Committee, the Prosecutor General, the criminal prosecution body for the initiated criminal case; if an additional check is assigned (a check performed in addition to the previously performed check) [2].

Reducing the period of control after release indicates an improvement in the work of the customs authority, which allowed the introduction of such an innovation. This reduced the burden on customs authorities.

Thus, all the aforementioned changes in the term of release of goods, the new Customs Code of the Eurasian economic Union, improvement of the risk management system, and changes in the rules for the import of vehicles innovations will make the work of customs authorities faster and more efficient. These innovations will also simplify customs control and customs clearance and improve their quality.

The customs authorities are also currently being automated. Automation is carried out not only to speed up the work of customs authorities, but also to simplify their work and the interaction of customs authorities with each other. The innovations are also aimed at improving the system of customs payment collection to increase revenues for the state budget. This is due to the fact that now it is more difficult for smugglers to deceive customs officers.

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# THE CUSTOMS CLEARANCE OFFICE "GREAT STONE": REASONS AND ADVANTAGES OF CREATING

# Пункт таможенного оформления «великий камень»: причины и преимущества создания

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On January 20, 1992, diplomatic relations were established between the Republic of Belarus and the People's Republic of China. The parties regularly exchange high-level visits, an active inter-parliamentary dialogue is ongoing, and Belarusian-Chinese interdepartmental contacts are developing dynamically. Countries successfully cooperate in international organizations, providing mutual support on issues of principle.

One of the most important places in the development of such cooperation between the two states is the construction of the China-Belarus Industrial Park "The Great Stone". It is the pearl of the Silk Road economic belt, a special eco-