

are collecting their baggage. This applies whether baggage is delivered by trolley, carousel, conveyor belt or is carried in by porters.

The distance between the baggage delivery area and the entrances to the channels shall be sufficient to allow passengers to decide which channel to choose and to move into that channel without causing congestion.

Passengers who have selected the green channel shall not be subject to any other Customs formalities unless they are the subject of a spot check. In the red channel passengers shall accomplish the formalities required by Customs.

Thus, the dual-channel system facilitates the work of both customs authorities and the movement of individuals across the border. It allows to increase the flow of passengers crossing the customs border without reducing the effectiveness of control and without corresponding increase in the number of customs officers.

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CORRUPTION IN CUSTOMS: CAUSES AND CONSEQUENCES

Коррупции в таможенных органах: причины и последствия

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Corruption is a difficult problem to solve today. Most States have taken a number of measures to finally eliminate corruption, but the problem remains intractable. Corruption undermines the people's trust in the government, in the fairness of the system, threatens the authority of state bodies, national and economic security, and causes enormous material damage to States.

Corruption is the use by an official of their power and rights entrusted to them, as well as the authority, opportunities, and connections associated with

this official status for personal gain, which is contrary to the law and moral principles [1].

According to Article 1 of the Law of Republic of Belarus dated 7.15.2015 №305-3 “About fight against corruption” corruption is a deliberate use of a state official his/her official position and related opportunities for illegal receiving property or other benefits in the form of operation, services, protection, promise of advantage to them, bribery of the state official on purpose that this state official has made actions or have refrained from their commission at execution of the official duties and also commission of the specified actions from the name or for the benefit of a legal entity [2].

According to the UN, 1 trillion USD is spent annually on bribes in the world. In the Republic of Belarus, the proportion of detected corruption-related crimes in the structure of all crimes is no more than 2-3% annually [3].

Customs officials play a key role in countering corruption. Thus, the tasks facing the customs authorities are presented as follows: ensuring national security and controlling the movement of goods and goods across the customs border. One of the main functions of customs authorities is to replenish the state budget, but corruption leads to a decrease in tax revenues and a weakening of the budget, therefore, reduces the ability of the state to solve current social problems of the population. Despite the progress made by States in the fight against corruption, this problem remains relevant for customs authorities. No country is immune to the problem and that there are no quick-fix solutions available.

The very nature of customs work makes it vulnerable to many forms of corruption from the payment of informal facilitation fees to large scale fraud and other serious criminal activities [4].

Working in customs authorities requires careful control, but it is not always possible to fully comply with this requirement, which creates a favorable environment for corruption. An additional factor is the level of wages and difficult moral and physical working conditions. Inefficient financial support for public servants creates a sense of insecurity and encourages corruption.

The most common corruption crimes are embezzlement by abuse of office, bribery, and abuse of power or official authority [5]. Employees are more easily tempted by corruption considering it as a chance to make money easily.

Corruption crimes usually have a hidden nature. Therefore, from the point of view of their detection, much depends on the level of qualification of services, regulatory authorities and entities that carry out this activity [6].

One of the forms of corruption is the receipt of bribes by customs officials to conceal the fact of violation of legislation by participants in foreign economic activity by distorting information about the nomenclature, customs value, quantity and weight of goods [7].

Based on this, we can identify the following reasons for committing corruption crimes by customs officers: low salary, which does not correspond to the degree of responsibility; unfairness in promotion; a sense of instability.

To prevent corruption it is necessary: to apply more severe punishments for officials of state bodies; do not apply Amnesty for persons who have committed corruption crimes, to enhance control over the activities of customs authorities. The incentive system has to develop the integrity of employees.

An effective measure is also to ensure transparency of the public sector of the economy by mandatory Declaration of income of all civil servants, transparency of transactions (in particular, supplies for state needs), and publication of reports on the use of budget funds by state agencies. It is necessary to use the media to publish information in the field of fighting corruption, the effectiveness of these methods.

The introduction of these approaches will not only help to raise confidence in the state apparatus as a whole, but also serve as a foundation for building a society and state free from corruption.

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