

подхода. В первую очередь необходимо модернизировать инфраструктуру переработки и создания эффективных схем вывоза мусора [2, с. 129]. Важно также активно работать над обучением и просвещением населения, внедрением систем раздельного сбора мусора и жестким контролем за соблюдением экологических стандартов. Задача состоит не только в утилизации отходов (废物处置), но и в сокращении их образования через развитие систем повторного использования и переработки. Только при комплексном подходе и сотрудничестве различных стран можно снизить объем отходов, минимизировать их негативное воздействие на природу и здоровье человека и сделать нашу планету более экологически устойчивой.

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### **RISK MANAGEMENT SYSTEM IN CUSTOMS OPERATIONS**

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Customs authorities are required to fulfill a dual role: to provide the international trading community with an appropriate level of facilitation, and to ensure compliance with regulatory requirements. This role has to be balanced with risk management. A strong risk management framework is therefore a key for spotting, evaluating, and reducing potential dangers in customs activities. This paper examines the elements and significance of a risk management system in customs, emphasizing its advantages and potential drawbacks.

Risk management in customs requires systematically finding and judging risks that could disrupt customs procedures. Risks facing customs range from noncompliance with customs laws such as licensing requirements, valuation provisions, rules of origin, duty exemption regimes, trade restrictions, and security regulations to the potential failure to facilitate international trade. Customs authorities shall manage these risks to ensure legitimate trade while protecting national security and revenue.

The risk management process is complex. It comprises the establishment of the risk management context, risk identification, risk analysis, risk assessment,

addressing the risks and monitoring and reviewing the process through compliance measurement [1, p. 227].

While identifying risks, Customs bodies must pinpoint possible risks by studying past data, trade trends and patterns. This may involve monitoring trade routes, reviewing importer/exporter compliance records. Identified risks must then be assessed in terms of likelihood and consequence. It means ranking the risks to identify management priorities. The risks can be of HIGH, MEDIUM, and LOW levels.

After assessing risks, customs must create to develop and implement a specific management plan which includes consideration of resources (human, financial and technical). It might include targeted checks of high-risk cargo, using advanced technologies, and boosting cooperation with other agencies. A good risk management system needs ongoing monitoring and review. Customs should regularly check how well their risk strategies work and adjust them as needed due to new risks and changing trade patterns.

Efficient implementation of a risk management will allow Customs administrations to:

- focus on high-risk areas and therefore ensure more effective use of available resources,
- increase ability to detect offences and non-compliant traders and travelers,
- offer compliant traders and travelers greater facilitation and
- expedite trade and travel [2, p. 67].

Despite the significant advantages, the implementation of a customs risk management system faces a number of challenges:

- data quality and availability; (reliable risk management depends on accurate, comprehensive data, which customs may find difficult to obtain).
- resource constraints; (a sustainable system requires adequate resources, including skilled personnel and advanced technology, which are often lacking in developing countries).
- close international and inter-agency cooperation, complicated by different rules and procedures [3].

Effective risk management is critical for successful customs activities. It enables customs agencies to strengthen security, facilitate trade, and protect revenue. While implementing an effective risk management system is challenging, the potential benefits outweigh the challenges. As global trade evolves, an adaptable, forward-looking approach to risk management at customs will continue to be critical.

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### **FOREIGN LANGUAGE AS A KEY FACTOR FOR SUCCESS IN THE SPHERE OF CUSTOMS**

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In the context of globalization and increasing economic integration, knowledge of foreign languages has become a key factor for success in foreign economic activities and performing professional tasks. And the sphere of Customs is not an exception

In customs affairs, significant attention is paid to international standards and norms, such as the Code of International Trade, agreements of the World Trade Organization (WTO), and others. Knowledge of a foreign language allows specialists to interact with international organizations, participate in conferences and seminars, and correctly interpret international documents.

Customs procedures require the completion of numerous documents, many of which may be written in a foreign language. Language proficiency helps customs workers accurately fill out declarations, invoices, certificates, and other important documents. Errors in documentation can lead to delays, fines, or even refusal to allow goods to pass through the border.

The modern stage of development of world trade relations began after the end of the Second World War. It was characterized by significant changes in the world economic structure. The leading role in the world was taken by the USA, under the influence of whose policies many international organizations were created, and first of all the WTO.