

Improving the quality of tax management of relations between subjects and objects of tax and budget policy is concluded in the competent selection of a combination of types of tax and budget policy. It is difficult to achieve this in Belarus due to the fact that the local state has not previously encountered problems associated with the absence of a systemic state budget in the country and, accordingly, scientific activity in the field of macroeconomics. In countries with an established capitalist form of economy, these problems are among the critical ones, therefore, active work was carried out abroad to develop and systematize such a category as the state budget and taxes.

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COMPARATIVE CHARACTERISTICS OF SMUGGLING IN THE REPUBLIC OF BELARUS AND THE REPUBLIC OF KAZAKHSTAN

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Smuggling poses a serious threat to the economic security of the state, undermines the tax system, promotes the spread of illegal goods and increases corruption. For the countries of the Eurasian Economic Union (EAEU), including the Republic of Belarus and the Republic of Kazakhstan, this problem is of particular importance due to their transit position and the length of their external borders.

Belarus and Kazakhstan occupy strategically important positions in the EAEU: the former as the western "gateway" to the EU, the latter as a key partner in the east, bordering China. Both states, being the "external perimeter" of the Customs Union, are responsible for border control, which makes the fight against smuggling a priority task at the state level.

The fight against smuggling in the Republic of Belarus is regulated by a number of regulations: the Criminal Code of the Republic of Belarus, in particular Articles 228 and 229, which provide for liability for the illegal movement of goods, currency, weapons and other items. The Customs Code of the EAEU, in

force since 2018, as well as various acts of the President, resolutions of the Council of Ministers and orders of the State Customs Committee, are also applied.

In the Republic of Kazakhstan, similar regulation includes Articles 234–236 of the Criminal Code, which cover smuggling-related crimes. Customs procedures are also regulated by the Customs Code of the EAEU, and laws on national security, combating terrorism and money laundering are additionally applied.

Despite the general framework established by the EAEU, the countries differ in their institutional approaches. Belarus has a more centralized system with the active participation of security agencies, including the KGB, while Kazakhstan relies on digital technologies and a more autonomous control model.

Smuggling in the Republic of Belarus and the Republic of Kazakhstan takes different forms, determined by both domestic demand and the geographical location of the countries. The most common types of contraband include tobacco products, alcohol, drugs, electronic equipment, cars, as well as luxury goods and goods prohibited from import due to sanctions.

In Belarus, the smuggling of tobacco products destined for the European Union, where such goods are subject to high excise taxes, predominates. Belarusian products, often produced legally, are exported illegally across the borders with Poland, Lithuania and Latvia. Belarus also serves as a transit country for narcotics sent from Asia to Russia and further to Europe.

In Kazakhstan, the main sources of contraband are the southern and eastern borders, especially the border with China. Electronics, household appliances, textiles, counterfeit goods and medicines are imported here. Drugs, mainly heroin from Afghanistan, are smuggled across the southern border. In addition, a separate problem in recent years has been the import of cars from Armenia, bypassing customs duties, which became possible thanks to mechanisms within the EAEU.

The geographical location of both countries determines the directions and specifics of contraband flows: in Belarus — transit to the West, in Kazakhstan — mainly import from the East and the South.

In the Republic of Belarus, the fight against smuggling is carried out through the coordinated work of the State Customs Committee, the State Security Committee (KGB), the Ministry of Internal Affairs and the Border Committee. These structures actively use modern technologies, including X-ray machines, cargo scanning systems and electronic declaration. Belarus also participates in joint operations within the EAEU, SCO and CIS.

In Kazakhstan, the leading role in combating smuggling belongs to the State Revenue Committee, which is part of the Ministry of Finance. The Border Service of the National Security Committee, the Ministry of Internal Affairs and other law enforcement agencies also play an important role. The country has the Astana-1 system, which allows for electronic processing and tracking of cargo flows.

Kazakhstan actively cooperates with China, Russia and the countries of Central Asia on customs control issues.

An important element is international cooperation. Both countries participate in information exchange programs, conduct joint raids, and coordinate actions to combat organized crime groups.

According to official data, more than 3,200 cases of smuggling were opened in the Republic of Belarus in 2023. The most resonant case was the detention of a batch of 40 million cigarettes intended for illegal import into the European Union. The damage from this activity was estimated at millions of euros. Attempts to smuggle narcotics, currency, and sanctioned goods are also actively suppressed.

In Kazakhstan, the number of violations detected in 2023 exceeded 5,000. Gray import schemes, especially from China, cause significant damage to the economy. The damage from such operations in just one quarter of 2023 amounted to about 20 billion tenge. In addition, cases of mass import of cars without paying duties under the guise of temporary import from Armenia caused a public outcry. These examples demonstrate that smuggling remains a real threat to both the economy and public safety.

The Republic of Belarus and the Republic of Kazakhstan have similar features in the fight against smuggling: both countries are transit countries, have long borders, are members of the EAEU and are required to apply a single Customs Code. Both countries implement digital control systems, strengthen technical border protection measures, and interact with international organizations.

However, there are also significant differences. In Belarus, the fight against smuggling is more centralized, with the active participation of law enforcement agencies. In Kazakhstan, on the contrary, the emphasis is on technology and transparency, but at the same time, problems of corruption and weak control in some areas of the border are more acute. In addition, the direction of smuggling flows differs: in Belarus - mainly export to the EU, in Kazakhstan - import from the East and South.

The comparative analysis showed that smuggling remains a pressing problem for both the Republic of Belarus and the Republic of Kazakhstan. Both countries face large-scale disruptions in their foreign economic activity, due to both internal factors and geopolitical situations. Belarus demonstrates a higher level of organizational control due to the centralization of power and the active participation of security forces. Kazakhstan is betting on digitalization and international cooperation, but faces difficulties due to its long and poorly controlled border.

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PROBLEMS OF CORRUPTION IN CUSTOMS AUTHORITIES

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In the current system of customs control, corruption damages the economic interests of the state of the Republic of Belarus, as well as the countries that are members of the Eurasian Economic Union. It threatens the security of citizens of these countries and the moral values of society.

As a social phenomenon, corruption in the customs sphere is characterized by a high degree of public danger, since it encroaches on the economic security of the Republic of Belarus and on the interests of the civil service, and its causes and consequences are characterized by diversity and unpredictability. The causes of corruption also include shortcomings in the study, selection and placement of personnel; poor knowledge or even ignorance of the legal regulation of a specific activity; gaps in legislation that give rise to more and more new ways of committing offenses in the customs sphere with the involvement of customs officers in such activities; personnel protectionism; lack of proper control over the work of customs officers and failure to respond to the facts of their violation of discipline, which contributes to the continuation of a bad faith attitude to the duties performed [1].

In Art. 1 of the Law of the Republic of Belarus "On Combating Corruption" No. 305-3 of 15.07.2015 corruption is characterized as the deliberate use by a state official or a person equivalent to him, or a foreign official of his official position and the opportunities associated with it, for the purpose of illegally obtaining property or other benefits in the form of work, services. In legal literature, corruption is defined as the use of an official's position for selfish, criminal purposes [2].

The documents of the State Customs Committee of the Republic of Belarus pay serious attention to the formation of anti-corruption consciousness in the system of customs authorities of Belarus.