

It is important to note that the rates of the recycling fee are applied to vehicles, applied on the date of submission of the calculation of the recycling fee to the customs (par. 3 of Art. 306-1 of the TC), the amount of which is paid once for each vehicle (par. 4 of Art. 306-1 of the TC).

In addition, in accordance with the Decision of the State Customs Committee of the Republic of Belarus of 13 February 2014 № 4 «On the document reflecting the calculation and payment of the recycling fee» confirmed the Instruction on the procedure for filling out, submission, registration, change and cancellation of the document reflecting the calculation and payment of the recycling fee (par. 6 of Art. 306-1 of the TC¹).

As a result, the analysis of the normative legal acts regulating the procedure of collection of the recycling fee by the customs authorities of the Republic of Belarus allows us to highlight the key aspects of legal regulation that are important for ensuring the effective functioning of this system. The analyzed provisions of the national legislation establish the mechanisms of calculation, payment and control over the performance of obligations related to the recycling fee.

It should be noted that the analyzed provisions of the legislation also contain reference norms, which, among other things, form the sequence of application of these normative legal acts.

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CUSTOMS AND E-COMMERCE

Research field:

Customs and electronic commerce.

The development of electronic commerce in recent decades has become one of the most significant factors of the world economy transformation. According to international organizations, the annual volume of cross-border e-commerce is growing at a double-digit rate, covering an increasing number of participants: both legal entities and individuals.

Electronic commerce provides consumers with easy access to international markets, in regard to small and medium-sized businesses provide with the opportunity to export goods without extra costs. However, this dynamic development poses new challenges for customs authorities requiring adaptation of the existing customs administration mechanisms².

¹ Resolution of the State Customs Committee of the Republic of Belarus of 13 February 2014 № 4 «On the document reflecting the calculation and payment of recycling fee» (with additions and amendments) [Electronic resource]. – 2025. – Mode of access : <https://pravo.by>. – Date of access : 02.05.2025

² Аршавская, И. Новации в сфере электронной торговли / И. Аршавская // Таможенный вестник. – 2023. – № 4. – С.36–27.

One of the main features of e-commerce is a significant increase in the number of small mail and courier shipments. Whereas traditional foreign trade involves large quantities of goods accompanied by detailed documentation, in electronic commerce the bulk is made up of individual orders placed through online platforms. As a consequence, the number of transactions increases by tens and even hundreds of times, while their total cost may remain relatively low. This presents significant difficulties for customs control, as the traditional procedures of checking and processing goods become too costly and time-consuming.

Electronic commerce also makes it more difficult for customs authorities to determine the customs value of goods. Often buyers and sellers use different platforms where price information can be incomplete or distorted. Some participants of foreign economic activity deliberately underestimate the value of goods in order to avoid paying due amount of duties and taxes. In addition, the features of processing transactions through marketing websites lead to difficulties in identifying parties involved, the origin of goods and its classification. All this requires the customs authorities to apply more flexible and technologically advanced solutions.

Special attention is paid in modern customs regulation to the definition of duty-free thresholds. Many countries have established (*de minimis*) limits below which goods are exempt from customs duties and VAT. This is aimed at facilitating the turnover of small consumer goods and reducing the burden on customs authorities. However, there is a risk of lower budget revenues and unfair practices by traders while the thresholds are too high. For example, in the U.S. there is a *de minimis* rule allowing goods worth up to \$800 to be imported duty free. However, in 2025, steps were taken to limit the use of this rule for Chinese companies such as Shein and Temu to prevent circumvention of tariffs. Whereas in the European Union (EU) this limit is set at 150 euros. Currently, a limit of 200 euros and 31 kilograms per international mail in a calendar month per recipient is applied in Belarus. Exceeding these norms entails the obligation to pay customs payments. This measure aims to streamline trade and reduce the bad faith practice of batch crushing in order to avoid taxes and duties. However, it requires a considerable effort on the part of customs to track consignees and analyse information about parcels¹.

In general, the e-commerce market in the countries of the Eurasian Economic Union shows a stable positive dynamic. According to the Eurasian Economic Commission, in 2022 the size of this market reached approximately 40 billion. US dollars, up 25% on the previous year. Cross-border e-commerce is growing particularly fast, reaching 15.3 billion in 2022. United States dollars, which represents 38% of the total EAEU e-commerce market.

¹ Национальный правовой Интернет-портал Республики Беларусь [Электронный ресурс]. – Режим доступа : <http://www.pravo.by>. – Дата доступа : 18.04.2025

The main suppliers of cross-border trade are China (65% of imports), EU countries (18%) and the US (8%)¹. Russia plays a leading role in the development of electronic commerce of the EAEU, which accounts for about 80% of the total volume. In 2022, the Russian e-commerce market was 32 billion US dollars with an annual growth of 26.3%, which corresponds to 10.2% of the total trade volume in the country. Followed by Kazakhstan (\$3.8 billion, growth 24.1%), Belarus (\$2.9 billion, growth 18.7%), Armenia (\$0.7 billion, growth 32.5%) and Kyrgyzstan (\$0.6 billion, growth 28.9%). Cross-border e-commerce is growing particularly fast, reaching US\$15.3 billion in 2022, which represents 38% of the total e-commerce market of the EAEU. The main suppliers of cross-border trade are China (65% of imports), EU countries (18%) and the US (8%)². The e-commerce market in Belarus is also expected to reach \$1.508 billion to 2025, with a projected annual growth of 8.94%, which will lead to \$2.124 billion by 2029³.

For the Republic of Belarus, which is an active member of the EAEU, the development of an effective system of customs regulation of electronic commerce is of a particular importance. This is due not only to the need for integration into the world economy, but also to the protection of the domestic market, economic security and the replenishment of the national budget. A significant step in this direction was taken in December 2023, when the protocol amending the Customs Code Treaty of the EAEU⁴ was signed.

This document contains a number of fundamentally new provisions:

- electronic commerce products are categorized;
- special customs administration procedures shall be introduced for such goods;
- the new institution - the operator of electronic commerce is established;
- the use of customs warehouses for the sale of physiotherapy goods is envisaged.

Electronic commerce operators will perform complex functions such as providing logistics for e-commerce transactions, handling customs and ensuring compliance with all customs requirements. It is important to note that the Republic of Belarus has already completed the procedure for ratification of this protocol in June 2024. Active work is currently underway to

¹ Евразийская экономическая комиссия [Электронный ресурс]. – Режим доступа : <https://eec.eaeunion.org/>. – Дата доступа: 18.04.2025

² Национальный статистический комитет Республики Беларусь [Электронный ресурс]. – Режим доступа : <http://belstat.gov.by/>. – Дата доступа : 18.04.2025

³ Головенчик, Г. Цифровая торговля : современное состояние и проблемы измерения / Г. Головенчик, В. Остапенко // Банковский вестник. – 2024. – С. 26–36.

⁴ Внесены изменения в Таможенный кодекс ЕАЭС в части регулирования внешней электронной торговли [Электронный ресурс] / Евразийская экономическая комиссия. – Режим доступа : <https://eec.eaeunion.org/>. – Дата доступа : 18.04.2025

develop draft ECE acts, which should detail the provisions of the protocol and create a full legal framework for regulating electronic commerce within the EAEU¹.

Thus, the development of electronic commerce and the improvement of customs control mechanisms in the EAEU is an interrelated process that requires a comprehensive approach by all stakeholders: public authorities, businesses and consumers. Provided that the planned activities and strategies are implemented, the EAEU has every chance to create an effective and modern system of customs control of electronic commerce, corresponding to the best world practices and promoting the economic development of the EAEU members.

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DIGITAL TRANSFORMATION OF RISK MANAGEMENT IN CUSTOMS THROUGH THE INTRODUCTION OF ARTIFICIAL INTELLIGENCE

Research field:

Innovative technologies in international trade and customs.

The current stage in the development of international trade is characterized by a rapid increase in trade turnover, the complexity of logistics chains and an increase in the amount of data processed by customs authorities. In these circumstances, traditional risk management methods demonstrate their limited effectiveness.

The relevance of this research is due to the need for a scientific understanding of the transformation processes in customs control under the influence of digital technologies, as well as the need to develop practical mechanisms for implementing AI in the activities of customs services.

The relevance of the study is confirmed by several factors. First, the globalization of the world economy and the growth of cross-border commodity flows significantly increase the burden on customs authorities, requiring more effective control methods. Secondly, traditional approaches to risk management based on random inspections and expert assessments do not always cope with the challenges of our time - such as illegal turnover of goods, smuggling, customs evasion, etc. Third, the digital transformation of public administration creates prerequisites for the

¹ Цифровизация и логистика. Глава ГТК о новшествах в таможенной сфере в год председательства Беларуси в ЕАЭС [Электронный ресурс] / Государственный таможенный комитет. – Режим доступа : <https://www.gtk.gov.by/news/tsifrovizatsiya-i-logistika-glava-gtk-o-novshestvakh-v-tamozhennoy-sfere-v-god-predsdatelstva-belar/?ysclid=m9j1hslhms702970256>. – Дата доступа : 18.04.2025