

The key area of activity of the customs authorities is the introduction of a tracking (monitoring) system for transit traffic using electronic sealing devices (navigation seals). The use of modern satellite navigation seals allows to remove unnecessary customs procedures and other inspections, and to reduce the travel time by 4-5 days. The use of such tools in customs procedures makes it possible to simplify and accelerate the performance of necessary operations in relation to goods transported in a foreign trade, thereby making the interaction between subjects of foreign economic activity and customs authorities more convenient and effective. All these measures are designed to simplify customs operations and to reduce unnecessary contacts between subjects of foreign economic activity and customs officials. Thus, optimizing the possibility of carrying out a foreign economic activity under new conditions.

International cooperation is a special type of activity of customs authorities, the main tasks of which is the participation in a number of annual planned and unscheduled events aimed at signing international treaties, as well as the adoption of agreements. As the coronavirus infection is still spreading, many countries have introduced lockdown policies. As a result of the adoption of these measures, the format for holding these meetings has become online, using the platforms ZOOM, KUDO, and others. The events are held throughout the country to make the most significant and important decisions. Thus, we can conclude that during the pandemic situation, promoting the use of information technologies for interaction is a priority area for building up international cooperation.

Summing up, we want to note that today customs authorities of the Republic of Belarus are doing an excellent job while performing the tasks set. They fulfill their duties to ensure the economic security of the country during the spread of the infection. Favorable conditions are being created for the protection and the secure of the entire Eurasian Economic Space.

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«Labeling of goods as an effective method of countering the illegal trafficking of industrial products»

Research Field:

Customs and Business: Cooperation Challenges

The current state of development of market economic relations, the intensive development of international trade implies freedom of choice of goods based on access to

complete information about the product, which in turn should be provided to the consumer or other interested person by the manufacturer, seller or supplier.

The distribution of counterfeit and falsified products is one of the most actual global problems. In the era of globalization of the world economy, one of the main problems for the state is the fight against illegal trafficking in industrial products. Most categories of goods are subject to counterfeiting.

Labeling technology has the potential to bring a whole new level of transparency to supply chains. It helps to track the movement of goods and is one of the most effective tools in the fight against counterfeiting and illegal distribution channels.

Labeling of goods as a means of informing participants in property turnover about a product along the entire path of its promotion from manufacturer to consumer, which has always been of great importance, is becoming increasingly important in the context of the rapid growth of the offered mass of goods sent to the commodity networks. The information contained in the labeling has recently begun to be expressed in ways that ensure their machine readability, as much as sign and digital methods of transmitting information have turned out to be both more capacious and more technological than text ones.

In this way, product labeling is a complex of information about a product in the form of text, individual graphic, color signs (symbols) and their combinations, applied to a product, packaging (container), tag or label.

When labeling goods, the manufacturer must comply with the requirements of regulatory and technical documents aimed at the obligatory delivery of complete reliable information about the goods to the customer. The information provided by the manufacturer to the consumer is contained on the product label and is the main mechanism for monitoring the reliability and preventing actions that mislead buyers. This information helps its manufacturer to compete in the consumer market, and the competitiveness of products is the basis of a market economy in a modern state.

Customs authorities may identify goods under customs control and their documents, cargo areas (compartments) of vehicles, containers and other places where goods subject to customs control are or may be located, by using identification means and also by taking samples and (or) specimens of goods, by describing goods in detail, preparing scale-images, photographs, illustrations, using shipping and other documents, and also by other means.

There are the following means identification:

seals;

numeric, alphabetic and other markings;

identification marks;
stamps;
safe bags and others¹.

In order to ensure the economic security of the state, protect the interests of citizens of the Republic of Belarus, as well as prevent the involvement of commodity-material assets in the shadow circulation in the Republic of Belarus, since 2005, marking with control (identification) marks of certain groups of goods has been introduced.

Identification marks confirm the legality of the import of goods into the territory of the Republic of Belarus and that it was produced on its territory. They also allow you to control the volume of import and production of goods.

As practice has shown, control marks turned out to be a really effective measure that allows you to control the volume of goods, both imported and produced on the territory of the Republic of Belarus, which have a large share in trade, counterfeit goods, as well as goods, the origin and legality of import of which is in doubt.

The problem of counteraction the illegal turnover of alcohol-containing products and counterfeit alcoholic beverages, tobacco products has recently become especially acute, since crimes and other offenses in this area cause extremely large damage not only to the economic interests of the state (in the form of lost taxes), but, most importantly, life and health of citizens.

To prevent the illegal import of alcohol, non-food alcohol and alcoholic products, tobacco products, and suppress the activities of organized criminal groups in this area, an excise policy is being implemented.

The excise mark confirms the legality of the import into the Republic of Belarus or the production on its territory of tobacco products and alcohol-containing products and the payment of taxes on them to the budget.

Excise marks are a type of fiscal marks used to pay excise duty on certain types of consumer goods, such as, for example, wine and tobacco².

The following products are subject to marking with excisable stamps:

alcoholic beverages imported into the territory of the Republic of Belarus or produced in the Republic of Belarus, bottled in consumer containers and intended for turnover on its territory;

¹ Таможенный кодекс Евразийского экономического союза. [Электронный ресурс]. – Режим доступа: https://declarantbel.by/useful-info/customs_code.html. – Дата доступа: 23.03.2021.

² Голубцова, Е.С. Технические средства таможенного контроля [Электронный ресурс]: методическое пособие по выполнению лабораторных работ для студентов специальности 1-96 01 01 «Таможенное дело» / Е.С. Голубцова, Т.Н. Пашкевич, Е.В. Краснова. – БНТУ, Кафедра "Таможенное дело" – БНТУ, 2009

tobacco products imported into the territory of the Republic of Belarus, including from the territories of the participating countries of the agreement on the Customs Union and the single economic space.

At present, great importance is attached to excisable goods; due to their turnover, the state receives income from taxation. Also, measures of state control and regulation are applied to such goods. This control is important because the excise tax has a number of important functions.

The first and most important function of the excise tax is to regulate the consumption of excisable products; this is implemented through the mechanism of payment and calculation of the excise tax.

Excise tax is a source of tax revenue for the state budget. And, therefore, the second important function of the excise tax is the fiscal function.

For the full implementation of its functions, the state carries out a number of procedures, among which customs control of excisable goods plays a significant role. Thanks to it, the turnover in the country is regulated, the import of low-quality products is suppressed, and tax payments are recorded.

The use of excise stamps allows the state to timely detect goods that have not been paid for by excise duty, and guarantees the quality and quantity of the purchased goods to the buyer.

There is also digital marking. Digital marking allows you to trace the product throughout its entire life cycle. In addition, it will have a good effect on the partnership between the state and the business sector.

Digital marking is an automated system for controlling goods turnover. Information about each registered product is stored in a database. Collection, processing and transmission of information is carried out electronically.

The main goal of digital labeling is to create a unified digital platform for the exchange of product data, which simultaneously solves the tasks of retailers, suppliers and authorities.

The unified national system of digital marking and traceability of goods works in three directions: consumer, government, business. Each of them considers its own range of issues.

The consumer is charged with:

1. the purchase of only legal and high-quality goods;
2. protection of life and health;
3. using an effective tool of public control;
4. improving the quality of life through the use of only legal goods.

The state is committed to:

1. increasing market transparency;
2. reducing the share of falsified and counterfeit products;
3. increasing the efficiency of control and increasing the receipts of taxes and customs payments to the state budget;
4. increasing labor productivity.

The business, in turn, monitors:

1. growth in revenue due to ousting illegal products from the market;
2. equal conditions of competition;
3. optimization of processes and cost reduction;
4. protecting the brand of a conscientious manufacturer¹.

Labeling, as a tool of public control, can act as a barrier to the illegal trafficking of industrial products.

Currently, there are many different ways to combat smuggling, but the most recent well-known development is the introduction of digital marking, which traces goods from manufacturer to consumer and thereby reduces the risk of moving unmarked goods across the customs border of the Eurasian Economic Union.

Summing up all of the above, it should be noted that an integral part of any product is its labeling, i.e. a carrier of up-to-date information both about itself and about its containers and packaging.

The main requirement for labeling: labeling should not mislead the consumer about the composition and properties of the product and make it possible to consciously choose the product.

The importance of product labeling as the main method of conveying the necessary information about them is recognized in many industrialized countries of the world, which is confirmed by its almost universal regulation at the legislative and regulatory and technical levels.

In the customs sphere, the marking of goods performs primarily an identifying function. Checking the marking of goods with special marks, the presence of identification marks on them is one of the forms of customs control. The presence on the goods or on their packaging of identification marks, special marks or designations confirms the legality of their import into the customs territory of the EAEU.

¹ Таможенное администрирование и экономическая безопасность в цифровой экономике: материалы Всероссийской научно-практической конференции, 14 ноября 2019 г. / Министерство науки и высшего образования РФ ФГБОУ ВО «Брянский государственный университет имени академика И.Г. Петровского»; редкол.: А. В. Антюхов [и др.] – Брянск: РИСО БГУ, 2019. –704 с.

In other words, for the successful performance of the main tasks of the customs authorities, it is necessary to use systematized information on general and special requirements for the labeling of goods. Knowledge of the requirements and principles of product labeling will contribute to making informed decisions during customs control and will reduce the risks of counterfeit products entering the territory of the Republic of Belarus, causing damage to the country's economy, public health and the environment.

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«Factoring and Forfaiting as Tools for Financing International Trade»

Research Field:

Modern Technologies in International Trade

At the current stage, in the context of the global economic crisis caused by the COVID-19 pandemic impact and increased political and economic ambiguity, the importance of such tools for financing foreign trade operations as factoring and forfaiting is increasing. The economic crisis commonly accompanied by delays in payments between counterparties, high interest rates on loans, and insufficient floating capital, deals a severe blow primarily to the entities engaged in foreign economic activity. Under such circumstances factoring and forfaiting are increasingly popular tools for financing foreign economic activity entities, being forms of progressively developing bank facilities.

Factoring means a trade and commission transaction combined with the organization working capital loan and associated with the sale to a bank or a non-bank credit and financial organization of unpaid payment requests arising between counterparties in the process of trading in goods and services¹. In other words, receivables are collected during the factoring transaction. From a financial point of view, factoring is considered as financing the importer on assignment of pecuniary claims to the exporter².

The main objective of factoring is the prompt collection of debts in order to minimize losses from late payments and prevent the arrears.

Nowadays, factoring is widely used in foreign countries, some of which are leaders in the international factoring market. According to the international association Factors Chain

¹ Tarasov, V. I. Money, credit, banks : a tutorial / V. I. Tarasov. – Minsk : BSU, 2012. – 375 p.