

protectionism measures in trade with third countries. So, according to article 1 of the Treaty on the Eurasian Economic Union¹, within the framework of the EEU, freedom of movement of goods, services, capital and labour is ensured. In turn, the Customs Code of the Eurasian Economic Union² establishes uniform rules for the application of the EEU tariff and non-tariff regulatory measures in trade with third countries.

Thus, the processes of globalization and regionalization directly affect the state's customs policy. The policy of protectionism is aimed at protecting domestic producers from foreign competition by establishing trade barriers. The policy of free trade is completely different in its content from the policy of protectionism. It is characterized by the creation of conditions for the smooth implementation of international trade. Historically, there is a constant change in the dominance of one form of customs policy to another. Today, an important role is played by international organizations that promote the development of free trade between countries. In turn, within the framework of regionalization, integration associations resort to protectionist measures in trade with third countries.

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«Mutually beneficial cooperation: the institute of the authorized economic operator»

Research Field:

Customs and Business: Cooperation Challenges

Currently, international economic relations are characterized by the desire of States and regional associations to get rid of all possible barriers in the process of international trade, as they hinder the free movement of goods and services. In this regard, there is a need to simplify and unify the process of customs administration, taking into account the need for unconditional compliance with customs legislation. Thus, there was a need to establish close partnerships between customs authorities and business representatives. One of the tools for the development

¹ Договор о Евразийском экономическом союзе [Электронный ресурс] // КонсультантПлюс. Беларусь / ООО «ЮрСпектр», Нац. центр правовой информ. Респ. Беларусь. – Минск, 2021.

² Таможенный кодекс Евразийского экономического Союза [Электронный ресурс] : утв. Договором о Таможенном кодексе Евразийского экономического союза, 11 апр. 2017 г. // КонсультантПлюс. Беларусь / ООО «ЮрСпектр», Нац. центр правовой информ. Респ. Беларусь. – Минск, 2021.

of such relations was the creation of the institute of the authorized economic operator (hereinafter – AEO).

AEO is defined as a legal entity that enjoys the confidence of the customs authorities and at the same time receives special simplifications in the course of its activities, as well as in the performance of customs operations.

Many authors interpret this term as follows.

AEO is a program that the customs services of a particular state use as a means to ensure security and to facilitate world trade, and at the same time provide simplifications that benefit both customs and foreign economic entities.

So, we note that this practice is carried out by the majority of developed and developing countries of the world by providing the most law-abiding participants in foreign trade with some advantages that significantly facilitate the work of both the subjects themselves and the customs authorities.

For example, in the European Union (hereinafter referred to as the EU), there are two types of status, each of which implies a different set of powers and benefits:

- 1) Customs and legal simplifications (AEOC – AEO-Customs Simplifications);
- 2) Security (AEOS – AEO-Security).

Moreover, it is possible for business entities to obtain both AEOC and AEOS statuses simultaneously, fulfilling the criteria provided for both types and, accordingly, enjoying a full set of special benefits (Table 1).

Table 1 – Benefits for participants who have received AEO status in the EU

Benefits	AEOC	AEOS
Special customs and legal simplifications	+	-
Reduction of physical and documentary checks	+	+
Advance notification in case of customs control (related to security)	-	+
Advance notification in case of customs control (not related to security)	+	-
Priority mode during customs control	+	+
Possibility to choose the place of customs control	+	+
Mutual recognition with third countries	-	+

Note: The source is a proprietary development based on [1].

The peculiarity of AEO in the EU is that the certificate is recognized on the territory of all EU member states. That is, a company that has received a certain type of certificate can enjoy benefits on the territory of all EU member states [1]. The AEOS certificate is recognized not only by the EU countries, but also by third countries with which the EU has concluded special agreements [1].

It should be noted that the institute of AEO in the EU is quite similar to the functioning of AEO in the Eurasian Economic Union (hereinafter referred to as the EAEU), and, accordingly, in the Republic of Belarus.

The legislative implementation of the AEO institute in the EAEU countries began with the entry into force of the Customs Code of the Customs Union. Since January 1, 2018, taking into account the entry into force of the EAEU Customs Code, the advantages of holders of this status have become even more attractive for various categories of organizations.

One of the main differences between these two codes is the introduction of a step-by-step system of status assignment by the EAEU Customs Code: the certificate issued to a person has appeared to be of three types, each of which corresponds to its own group of requirements and special simplifications. The certificate of the third type entitles the AEO to apply special simplifications that the first and second types have. After analyzing the conditions for the approval of AEO status by interested parties, it can be concluded that the list of special simplifications, depending on the type of certificate has been expanded in the EAEU Customs Code.

1 AEO [Electronic resource] / European Commission. – Mode of access: <https://ec.europa.eu> – Date of access: 16.05.2021

One of the most popular simplification is the possibility of issuing goods imported by AEO before filing a declaration, providing AEO of the first and third types with the possibility of performing customs operations related to the arrival of goods in the customs territory of the EAEU or their departure from the customs territory of the EAEU, as a priority, etc. Also, the EAEU Customs Code provides an alternative option for ensuring collateral for certificates of the second and third types – confirmation of the financial stability of the organization.

Let's analyze the number of AEO in the EAEU member states included in the register starting from 1.01.2018 (Figure 1).

Figure 1 – Number of AEO in the EAEU Member States

Note – Source: proprietary development based on [2].

Thus, based on Figure 1, it can be concluded that this institute is the most developed among the EAEU member countries in the Republic of Belarus. This number of AEO is explained by the fact that the relationship between the subjects of foreign trade and customs authorities in our country has begun much earlier: since 2003, the status of "A diligent participant in foreign economic activity" was already in effect in the Republic of Belarus, which was subsequently reorganized into the AEO institute.

Thus, as of March 2006, 15 foreign trade entities were already registered in our country, which were awarded the status of "A diligent participant in foreign economic activity", and at the beginning of 2008 – more than 50.

Currently, as of May 2021, 319 business entities are included in the AEO register in the Republic of Belarus, including:

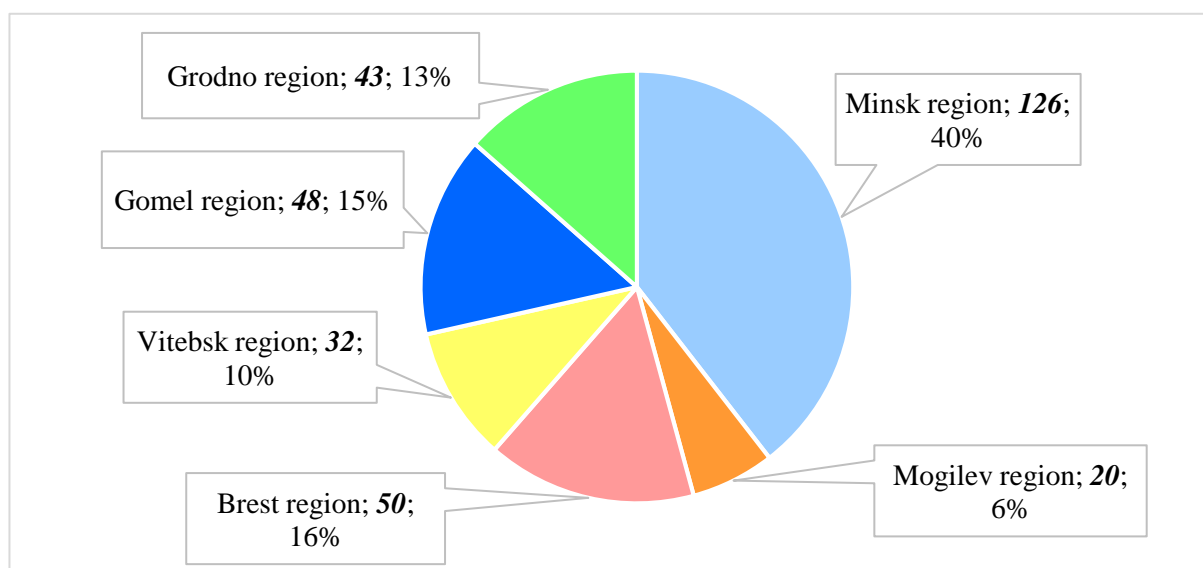
type 1 AEO – 106;

2 General register of authorized economic operators [Electronic resource] / Eurasian Economic Union. – Mode of access: http://www.eurasiancommission.org/ru/act/tam_sotr – Date of access: 16.05.2021

type 2 AEO – 56;

type 3 AEO – 157.

By region, the number of AEO is as follows (Figure 2):



Note – Source: proprietary development based on [3].

Based on the chart data, we note that the largest number of AEO is registered in the Minsk region. This is primarily due to the fact that there are large enterprises in Minsk, such as "Atlant", "BELJI", "Belshina", "AluminTehno", various transport and logistics companies, such as "Asstra".

Today, the EAEU member states face an important task – to ensure mutual recognition of the AEO institute both on the territory of the Union and abroad.

Mutual recognition will give foreign trade entities additional advantages when performing customs operations, reduce costs, and increase the speed of customs control.

Within the framework of this project, a bilateral agreement has already been signed between the customs authorities of the Republic of Belarus and the People's Republic of China, stating that our country recognizes the status of enterprises with the lowest degree of risk assessed by the customs of China, and the Chinese customs – AEO of the 3rd type provided by the Belarusian customs.

Thus, the introduction of the AEO institute in the domestic customs practice is an important stage in the development of the system of interaction between the customs service and participants in foreign economic activity. AEO of the Republic of Belarus actively carry out foreign trade operations and are included in other areas of activity in the field of customs affairs. This makes it possible to ensure the security of international supply chains, flexibly apply the risk management

system in the organization of customs control, increase the efficiency of foreign economic

3 Register of AEO [Electronic resource] / Official website of the State Customs Committee. - Mode of access: http://www.customs.gov.by/ru/reestr_lic_tamozhennogo_dela-ru. – Date of access: 16.05.2021

activities of business entities through the use of special simplifications, and increase the competitiveness of the national economy.

This institute is beneficial not only for foreign trade participants, but also for customs authorities, as they have the opportunity to direct their resources to in-depth customs control of other entities that are not AEO, while not losing the effectiveness of such control.

Resolving the issue of mutual recognition will help create a more competitive and favorable investment climate and will become a prerequisite for the intensification of trade in both the EAEU and abroad.

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«Economic and administrative methods of customs regulation of Foreign economic activity»

Direction of research:

Professional standards in the field of foreign economic activity: national and international components.