

So customs officers use non-intrusive inspection systems which help them effectively and efficiently detect and prevent smuggling, including illegal drugs, unreported currency, guns, ammunition, and other illicit merchandise. Non-intrusive inspection technology increases the capacity of the border crossing point by reducing the time for customs operations. It improves the effectiveness of customs controls as well as security in the cross-border region.

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### **«Risk management system. The main directions of improving the risk management system in the Republic of Belarus»**

*Research Field:*

*Customs and Business: Cooperation Challenges*

The risk in customs matters should be understood as the probability of committing illegal acts by participants in foreign economic activity, which can lead to losses or damage to trade, industry, as well as the population of a given state when importing or exporting goods and services.

In economic terms, there are significant risks in currency regulation, which contribute to the shortage of customs payments and fees .

Customs risk management seeks to strike a balance between the growing need for global trade facilitation on the one hand, and the increasing need for customs security and control on the other.

The main tool of the risk management system is the risk profile. A risk profile is a set of information about the risk area, risk indicators, and measures to minimize risks (Article 376 of the EAEU Labor Code). Customs authorities continuously collect and process information that they receive from transporters when moving goods across the customs border during customs control. The volume of estimated parameters, data sources and their number is incredibly huge - this includes data from transport and commercial documents, information about the terms of

transactions at the international level, information about the activities of foreign trade participants in the market, which is collected by other government agencies<sup>1</sup>.

The main object of foreign trade is a product, and in this regard, the customs authorities distinguish goods of risk, import or export, which can potentially be carried out with violations. Unscrupulous importers try to circumvent the ban by all means, namely: they forge certificates of origin, change the labeling, and indicate the customs codes of cover goods in the declaration.

Each product is characterized by a certain list of parameters, the values of which, according to statistics, vary slightly within certain limits. Each such criterion and its maximum permissible indicators determine the risk indicator. The simplest way to explain this is to use the example of clothing and shoes. If we consider the weight of one product as an estimated parameter of these products, it will be obvious that a women's mink coat can not weigh 500 g, and light summer slates-1 kg. Such weight indicators are an obvious sign for the inspector about the incorrect declaration. Risk indicators are expressed not only in digital values. For example, according to statistics, a product with a certain HS code can only be manufactured in some countries, and the appearance of a different manufacturer in the documents will naturally raise a number of questions (for example, cocoa beans produced in China)<sup>2</sup>.

The next step is for the customs authorities to form measures to minimize these risks. Risk minimization refers to the actions that need to be taken to verify the disputed data. At the same time, on the one hand, it is necessary to prevent the violation of the law, and on the other hand, to create for bona fide participants of foreign trade such conditions of registration, in which their interests will not be violated. In this case, various forms of customs control are applied, such as: checking the information in the submitted documents, inspection and inspection of goods, as well as measures that ensure the implementation of control - the appointment of expertise, the involvement of experts or the appointment of a specific route for the delivery of goods.

In the end, the values of all the components that are included in the structure of the risk profile are formed. These include the period of its validity, the region of application, as well as the method of application .

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<sup>1</sup> Logistic club. [Электронный ресурс]. - Системы управления рисками: так ли это необходимо. Режим доступа: <http://www.logists.by/library/view/sistema-upravleniya-riskami-tak-li-eto-neobhodimo>. – Дата доступа: 10.05.2021.

<sup>2</sup> Применение системы управления рисками в таможенном деле [Электронный ресурс]. – Режим доступа: <https://loukost.su/pravovaya-praktika/tamozhennyj-risk-eto.html>. – Дата доступа: 25.04.2021.

It is important that the information contained in the risk profiles is strictly confidential and is intended to be used exclusively by government agencies.

Taking into account the rapidly developing foreign trade relations and information systems, this instrument of customs control, as a risk profile, should be relevant in accordance with the current situation. Customs authorities regularly evaluate the effectiveness of its use, make clarifications and changes. Often, for more effective use of the risk management system, the latest software products are developed that allow you to eliminate the impact of subjective factors and apply the system at the automatic level in the process of electronic declaration.

Also, the customs authorities divide the participants of foreign economic activity into categories-categorization. Categorization involves the distribution of entrepreneurs into groups according to their degree of trustworthiness. To do this, various activities are carried out, such as analyzing information about the financial component of the company, how long it has been working in the market, how accurately and reliably it declares goods. Importers from the low-risk group can count on a quick release of goods, as well as a reduction in the number of accompanying checks during cargo clearance.

The implementation of the goals and objectives of the risk management system require further improvement of the RMS, especially in the organizational and regulatory direction.

At the present stage, in connection with the signing of the Treaty on the Eurasian Economic Union of May 29, 2014, the problem of unification of the national SURAS of the member States of the Eurasian Economic Union comes to the fore.

To solve this problem, the Customs Union is constantly working on the unification of national risk management systems based on the accumulated national experience in risk assessment and management. Thus, the decision of the Joint Board of Customs Services of the member States of the Customs Union of 20.10.2011 No. 1/6 established a permanent Working Group under the Joint Board of Customs Services of the member States of the Customs Union on the development of the risk management system. At the meetings of the Working Group, experts from the three countries work out specific issues of a practical, methodological, and organizational nature in the direction of the SDM. The results of the work of this group have already been the unification of a number of cost indicators of risks, indicators of the risk of false information about the country of origin for certain categories of goods. The process of forming a unified list of measures to minimize risks within the framework of unified risk indicators is underway.

One of the important areas of development and improvement of the SUR is the automation of customs control with the use of SUR<sup>1</sup>.

Automation of the processes of functioning of the RMS consists in the widespread use of automated means of receiving, transmitting, collecting and analyzing information, as well as, if possible, excluding the human factor from the processes of identifying risks and deciding on measures to minimize risks. This is consistent with the task of using the RMS, such as optimizing the tasks and functions of the structural units involved in the RMS, as well as the forms of such participation.

An important feature of the application of the SUR is that since it is based on automatic computer data processing, the subjective factor in customs control and the possibility of unfair performance of their duties by a customs official are excluded.

Recommendation No. 33 of the United Nations Centre for Trade Facilitation and E - Business suggests the introduction and further improvement of a single window (a single window is a mechanism that allows trade and transport companies to provide information and documents related to the implementation of the requirements of all regulatory authorities regarding import, export, transit only once, to one agent and in a standard form). This would significantly simplify not only the development of automation of customs control using SUR, but also the customs clearance procedure for foreign trade participants.

The topic of creating a "single window" becomes particularly relevant in the context of the formation of the integrated information system of the EAEU, which will include the integration segment of the EEC and national segments, which, in turn, are formed from interdepartmental information interaction and the subsystem of the trusted 3rd party. At the moment, the single window system is under development. Its scale, functional model, and technological architecture are discussed.

Currently, the Eurasian Economic Commission considers one of the promising issues for the development of SUR in the customs territory of the Customs Union to be the creation of such SUR that would be used at checkpoints across the customs border of the Customs Union in the interests of all types of state control. The implementation of this approach will be a practical step towards the implementation of the "single window" principle in the activities of border control authorities.

The work on automation is recognized as significant for the customs authorities and is being carried out, including at the present stage: the WORK PLAN of the Public Advisory

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<sup>1</sup> О функционировании системы управления рисками [Электронный ресурс]. – Режим доступа: [https://www.customs.gov.by/ru/sistema\\_riskov-ru/](https://www.customs.gov.by/ru/sistema_riskov-ru/). – Дата доступа: 20.04.2021.

Council under the State Customs Committee of the Republic of Belarus includes the following provision: "On the development of the system of automatic release of goods in customs procedures for export, customs transit, release for domestic consumption by expanding the range of goods and customs clearance points participating in the experiment on automatic release of goods, and others. The main directions of expanding the share of automatic production of goods". The implementation of this plan is aimed at providing an opportunity for participants in foreign economic activity to reduce the process of customs formalities to a minimum, and for customs authorities to automate the process of customs control, speeding it up.

Another important area of work on the development of RMS is the formation of so-called "safe risk profiles".

The traditional approach to SUR assumes that from the whole set of foreign trade operations, potentially dangerous ones are distinguished, that is, those in respect of which there is a high probability of violating customs legislation and the consequences of such violations are significant.

The identification of a potentially safe area, accompanied by the formation of special risk profiles that describe situations in which violations of customs legislation are unlikely and the consequences of such violations are negligible (alternative or "safe" profiles), in the future will allow the release of goods automatically, without human intervention. The processing time of the customs declaration will be determined only by the speed of the customs information system and may be less than a second, while it can be argued that the applied approach, along with a significant acceleration and simplification of customs operations, does not reduce the reliability of customs control.

Another important factor here is the possibility of significant savings in human resources, whose efforts can be reallocated to more important areas of activity of customs authorities.

Within the framework of this topic on the development of the risk management system, discussed above, the problem of determining the most significant quantitative and qualitative indicators of the activities of customs authorities that characterize the results of the application of the RMS, which currently exists, is identified. Currently, the SUR in the customs authorities of the Republic of Belarus is in the process of creation. The effectiveness of the RMS in Belarus is low and is estimated at 5-6% (according to other sources, 2-3%). In this case, the evaluation criterion is the percentage of effective activation of the risk profiles of RMS.

Based on the implementation of the proposed measures in these areas of activity, it will allow: to optimize the work of customs officials with indicators and risk profiles; to increase the effectiveness of measures taken to minimize the identified risks; to organize analytical work in

customs authorities at a qualitatively new level, primarily due to its complexity and consistency; to create a balance between promoting the development of international trade and ensuring the effectiveness of customs control; create conditions for stimulating and supporting bona fide and law-abiding participants in foreign economic activity, thereby reducing their material and time costs.

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## **«Fight against official crime in the customs authorities of the Republic of Belarus»**

*Research Field:*

*Customs in the age of globalization and regionalization*

The Republic of Belarus has a stable legislative framework that establishes a system of measures and principles for combating selfish and official crime. This legal framework presupposes strict criminal liability for corruption offenses. The body responsible for organizing the fight against corruption is the Prosecutor's Office of the Republic of Belarus, which is endowed with special powers.

The legal basis for anti-corruption activities in Belarus is contained in the Constitution of the Republic of Belarus, which regulates the most important public relations. In addition, our country is an active participant in a number of UN and Council of Europe conventions in the field of combating corruption and organized crime<sup>1</sup>. The attention is paid to the documents of the State Customs Committee of the Republic of Belarus to the formation of anti-corruption consciousness in the system of customs authorities. So, for example, Art. 351 "Customs authorities, their main tasks and functions" of the Customs Code of the EAEU also defines the main tasks of combating corruption<sup>2</sup>.

It should be noted that neither the economic damage incurred by the state, nor the amount of bribes received by officials are incommensurate with the harm caused to the authority and position of a civil servant of the customs authorities of the Republic of Belarus.

The main measures to counter corruption crimes in the customs authorities include:

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<sup>1</sup> Борба с коррупцией – важнейшая задача государства [Elektronnyj resurs]. – Rezhim dostupa: [http://www.mas.gov.by/ru/news\\_ru/view/borba-s-korruptsiej-vazhnejshaja-zadacha-gosudarstva-1013/](http://www.mas.gov.by/ru/news_ru/view/borba-s-korruptsiej-vazhnejshaja-zadacha-gosudarstva-1013/). – Data dostupa: 25.04.2021.

<sup>2</sup> Tamozhennyj kodeks Evrazijskogo ekonomicheskogo soyuza: Kodeks EAES, 01 yanvarya 2018 g., № 296-Z: s izm. i dop. [Elektronnyj resurs]. – Rezhim dostupa: [http://www.consultant.ru/document/cons\\_doc\\_LAW\\_215315/](http://www.consultant.ru/document/cons_doc_LAW_215315/). – Data dostupa: 25.04.2021.