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OF MANAGEMENT TECHNOLOGIES
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Zhevlakova A.Y., Shavel A.N., Goloubtsova E.S.

Materials that deal with topical theoretical and practical issues of customs regulation, border security and international trade are presented in the collection of scientific articles of the V Republican Youth Scientific-practical Conference “i-Customs.by”. This collection of articles is addressed to employees of the customs authorities, graduate students, undergraduates, students, professors, as well as to all interested persons studying the problems of international trade and customs.

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Avdeeva Alina Andreevna

Belarusian National Technical University, The Republic of Belarus

The research advisor: Labkovich Olga Nikolaevna, Senior Lecturer

«International commercial customs services»*Research Field:**Customs and Business: Cooperation Challenges*

Due to the constantly growing passenger traffic, due to the international migration of labor, as well as international tourism, the burden on the customs authorities is constantly increasing. The implementation of customs declaration in the Eurasian Economic Union according to a simplified scheme using a two-channel system of «green» and «red» channels complicates customs control. Therefore, we should consider foreign experience in providing commercial customs services for their citizens. In this regard, a web application was also developed on the topic «Commercial customs services of the United States, Canada and Mexico». The purpose of the site was to provide information about commercial customs services in the US, Canada and Mexico.

A number of border management programs have been developed in the North American region, but a specific named concept cannot be singled out. Cooperation between the USA, Mexico and Canada is carried out within the framework of bilateral agreements and joint programs. A characteristic feature of the programs of the region under consideration is the desire to ensure maximum security of the supply chain of goods and the process of moving passengers across state borders. Joint projects include special simplifications provided to reliable traders and law-abiding passengers¹.

The events of September 11, 2001 in the United States stimulated the development of a number of security programs in various areas, including the cross-border movement of goods and passengers. There are both national and joint programs in the USA, Canada and Mexico. So, for example, NEXUS is referred to the joint program of the USA and Canada, and FAST is referred to the joint program of the USA, Canada and Mexico. The national program in Canada was the former CANPASS program.

NEXUS is a joint Trusted Traveler and Expedited Border Program of Canada Border Services Agency and US Customs and Border Protection designed for low-risk, pre-approved travelers. The NEXUS Membership Card is a valid document under the Western Hemisphere

¹ Bobrova, A. U. Coordinated border management: international standards and law enforcement practice: monograph / O.G. Bobrova, A. Yu. Kozhankov, D. G. Korovyakovsky and others. - M.: Prometey, 2017. - 192 p.

Travel Initiative (WHTI), so it can be used in place of a passport, including by air when traveling between the US and Canada¹.

The benefit of using these NEXUS Cards is that program members can avoid waits at border entry points by using reserved lanes at land crossings into Canada and the United States including from Mexico, by using self-serve kiosks at airports in Canada, the US and some international locations, or by phoning border officials for a marine entry.

NEXUS applications can be submitted either online, via the U.S. Customs and Border Protection website or via fax within Canada. The application fee is \$50 USD if applying by online application². Applicants are screened for citizenship and immigration status, and checked for criminal history. Applicants who pass the initial screening are granted «conditional approval» and then must be interviewed in person by agents of both the Canada Border Services Agency and U.S. Customs and Border Protection. An interview does not guarantee final acceptance even if the applicant was granted conditional approval. After final approval, members are mailed an RFID-enabled NEXUS card, valid for five years.

NEXUS cardholders are generally screened more quickly than non-NEXUS cardholders at Canadian and United States border crossings offering NEXUS, Ready and SENTRI lanes. However, such trusted travelers are still subject to standard immigration and customs checks, and may be selected for secondary screening.

Along the Mexican border, NEXUS members may utilize Secure Electronic Network for Travelers Rapid Inspection (SENTRI) lanes when entering the US by land, but must be traveling in an approved, registered vehicle³. The second way of using NEXUS is to use it at sea crossings. The boat captain must call the NEXUS reporting center at least 30 minutes before the boat arrives and provide the personal details of all NEXUS members on board, as well as travel details. The border guard at the reporting center issues a report number to be given to customs officers at the designated pick-up point. US and Canadian citizens can fly between the US and Canada using their NEXUS card without a passport.

The Free and Secure Trade (FAST) program is a commercial clearance program for known low-risk shipments entering the United States from Canada and Mexico. This innovative trusted traveler, shipper program allows expedited processing for commercial carriers who have completed background checks and fulfill certain eligibility requirements. Shipments for

¹ Wikipedia: The Free Encyclopedia // URL: <https://ru.wikipedia.org>, 03.18.2022.

² U.S. Department of Homeland Security: Trusted Traveler Programs // URL: <https://ttp.dhs.gov>, 03.26.2022.

³ U.S. Customs and Border Protection // URL: <https://www.cbp.gov>, 26.03.2022.

approved companies transported by approved carriers using registered drivers clear customs to any country with greater speed, reliability and lower compliance costs.

FAST applications are completed and submitted to the Trusted Traveler Programs website. The cost to apply for FAST membership is \$50. FAST registration is open to US citizens, US lawful permanent residents, Canadian citizens, Canadian lawful permanent residents, and Mexican citizens. FAST applicants must be over 18 years old and have a valid driver's license.

FAST vehicle lanes process cargo at land border ports of entry that serve commercial cargo. The majority of dedicated FAST lanes are located in northern border ports in Michigan, New York and Washington and at southern border ports from California to Texas. There is a separation of FAST into FAST North and FAST South. FAST North provides all the benefits at both borders. Fast North provides full benefits at both borders. If an applicant is approved for FAST North, he may not need to apply for FAST South. However, if an applicant is approved for FAST South, he should apply for FAST North for FAST processing on the northern border.

The Canadian Passenger Accelerated Service System (CANPASS) is a Canada Border Services Agency program in place to streamline customs and immigration clearance for travellers flying on corporate and private aircraft. The CANPASS Corporate Aircraft program and the CANPASS Private Aircraft program allow company and private aircraft that frequently fly directly into Canada from the United States to access more airports and provide expedited clearance¹. From April 3, 2018 the CANPASS Air program for commercial airline passengers as well as the CANPASS Private Boats program for watercraft passengers were discontinued. Members were encouraged to join NEXUS, which has the same benefits of the former CANPASS programs in addition to the benefits of the United States' Global Entry program. Members maintained their privileges until their membership expired².

The CANPASS Corporate Aircraft program was required if the company owns or operates a corporate aircraft that flies frequently to Canada from the United States. This program allowed access to a large number of airports and provided expedited clearance for pre-screened low-risk travelers. Corporate aircraft could carry no more than 15 pre-approved low-risk passengers including crew. Corporate aircraft must report the Canadian Border Services Agency by telephone before arriving in Canada.

Summing up, it should be noted that in most of the considered programs, the fight against terrorism, ensuring national security and the security of the supply chain come to the fore,

¹ Canada Border Services Agency // URL: <https://www.cbsa-asfc.gc.ca>, 30.03.2022.

² Boating Industry Canada // URL: <https://boatingindustry.ca>, 03.04.2022.

optimizing customs control is not a primary goal, but a way to achieve the main goal - the safety of life and health of the country's citizens.

Anishchenko Diana Yuryevna, Suschik Anastasia Nikolaevna

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Shestak Olga Nikolaevna, PhD in Economics, Associate Professor,
Ermolenko Elena Vladimirovna, PhD in Philology, Associate Professor

«The ethical side of the activities of customs officials»

Research Field:

Morality in international trade: ethics in Business and Customs

Currently, service in customs authorities is inseparable from such concepts as morality, ethics, integrity. Issues related to ethics and behavior are considered one of the dominant areas of activity of public servants, which has received great attention in recent years. The ethics of public servants refers to a system of values and rules governing the relationship that arises during the implementation of public service. This can be a relationship between leaders and subordinates, colleagues in the process of their joint activities, between public servants and citizens contacting them.

The activity of the customs authorities is one of those that is directly related to the observance of moral and ethical norms, since it involves direct daily communication with a large number of individuals crossing the customs border, as well as with participants of foreign economic activity. The interaction of these persons is carried out on various issues related, for example, to the procedure for filling out customs declarations, to the procedure for moving different categories of goods across the customs border, to the classification of goods, to clarify customs legislation, as well as on many other aspects that require the direct participation of customs authorities. In any communication, there is often a disagreement between customs officials and those who are unwilling to accept the law and who are often quite aggressive in asserting their position.

Thus, the business communication skills aimed at explaining and complying with the rules of the current legislation, in the activities of customs officers, especially in such difficult situations, is inherent for employees who come into direct contact as colleagues, and with other faces. Also important is the principled, legitimate conduct of employees, their compliance with ethical norms and rules in the performance of their duties.

It is important that the employees of state institutions meet the requirements of society, since their main task is to serve the public interest of citizens.

Public officers have a number of responsibilities. Some of them are defined by law, and some - by standards of ethics and morality.

Customs officers are representatives of state bodies whose activities are restricted and subject to the strict rules of numerous legislative acts. Regulations governing the conduct of staff members in the performance of their official duties, regardless of their position, are no exception. Legislation of this nature, requiring professional subordination, occupies an important place among other normative acts, ensuring rational and lawful disposal of power.

For example, the World Customs Organization has developed a Model Code of Ethics and Conduct to provide public confidence that Customs authorities are obliged to demonstrate high ethical standards. Accordingly, the public has a right to expect that the conduct of customs officials will be impartial, professional, honest and, above all, ethical. Since, in the eyes of the public, public servants are the embodiment of the state, it is important to enhance their public image.

In the Republic of Belarus, the regulation of the ethical principles of customs officers is carried out by the Code of Honor of a customs official, approved by a decision of the Board of the State Customs Committee of the Republic of Belarus of 25 July 2013. The requirements laid down by the Code include fair and just treatment of others, conscientious performance of duties, building relationships based on responsibility, loyalty, equality, mutual respect, tolerance, as well as restraint and balance in the face of provocations, insults, and contradictions¹.

To ensure compliance with these requirements, the Code establishes that in case of their violation the guilty person will be held liable. Thus, in accordance with Article 20 «Responsibility of customs bodies and their officials» of the Law of the Republic of Belarus «On customs regulation in the Republic of Belarus», officials may incur disciplinary, administrative or criminal liability.

Codes of ethics aim to establish high moral guidelines, the purpose of which is to make a person feel proud to embody all the principles listed in the code.

However, the existence of an ethical code of a civil servant cannot be an exceptional tool for the formation of a highly moral model of behavior. It is necessary to pay tribute to the training of public servants in professional ethics. For example, in the case of corruption, studies conducted by the Organization for Economic Cooperation and Development indicate that the

¹ Code of Honor of a customs official [Electronic resource]: Official site of the customs authorities of the Republic of Belarus - Access mode: <https://www.customs.gov.by/>. - Date of access: 10.04.2022.

level of corruption is lower in countries where the state has established a system of public ethics training, unlike countries with high levels of corruption¹.

In order to develop the above-mentioned behavior patterns among officials, at least one state body should be identified, which will be responsible for training professional ethics, conducting educational work aimed at improving the moral qualities of employees. Such a function could be assigned, for example, to the public service or to anti-corruption bodies. In addition, it is important to introduce ethics into the day-to-day management system in public institutions, and in order to facilitate this, it is necessary to interact with the leadership of customs authorities.

Among the main directions of educational work carried out with employees, it is possible to highlight the active involvement of officials in socio-legal and socio-cultural activities, holding regular meetings aimed at the prevention of offenses.

The work is organized both within the team and individually with each person. The effectiveness of individual work, namely the formation of the qualities necessary for the successful and conscientious performance of official duties in the trained persons, directly depends on the skills and competence of the management staff to which it is carried out.

In turn, personnel and representatives of the ideological vertical carry out individual educational work with employees who have committed breaches of discipline (prone to violations), as well as preventive educational work with employees who commit omissions in service, serve a short period of time or react painfully to comments of superiors. At the same time, the management staff of the customs authorities must demonstrate ethical behavior by personal example, by their practical actions, comply with established norms, be impartial and fair in their professional activities². After all, it is the lack of moral qualities among employees that mainly contributes to disciplinary misconduct, corruption and abuse of their official duties, which in turn leads to a lack of public trust in government institutions.

Based on the above, it can be concluded that the legal acts regulating the activities of persons serving in customs authorities help to maintain their official morality. These norms of law may be called criteria for assessing a person's professional suitability for public service. This is also supported by the educational work that is carried out within each customs authority.

¹ Ethical training for public officials [Electronic resource]: - Access mode: <http://www.aalep.eu/ethics-training-public-officials> - Date of access: 13.04.2022.

² Денисов, И.В. Организация индивидуальной воспитательной работы / И.В. Денисов // Опорный конспект по курсу: Воспитательная и идеологическая работа в таможенных органах Республики Беларусь – 2015. – С.49.

Therefore, in order to constantly maintain a high moral and ethical level of employees, and thereby decent service for persons crossing the customs border, it is necessary to:

- develop and improve the legal regulation of ethical aspects of activities in customs authorities;
- consider the possibility of creating a state body that would be responsible for the moral training of employees before they enter the service, as well as in the process of its implementation;
- incorporate ethics into day-to-day management in the customs administration;
- carry out more active and purposeful educational work with officials, develop new methods and directions of its organization and realization.

Thus, the ethical side of the activities of customs officials, like other aspects of activities, is legally regulated, and clearly builds the boundaries of the moral responsibility of customs officers in relation to all entities with which they have to interact, thereby increasing the image and creating confidence in the eyes of the public. Customs officials need to constantly assess their actions for compliance with their permissible standards of morality and ethics, as well as analyze the situation from a moral point of view. Honesty, fairness, integrity should become one of the main characteristics of the moral appearance of a Customs official.

Antsipenka Dzianis Genadzevich, Shedzka Dzmitry Valeryevich

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Putsiata Volha Vasilyavna, senior lecturer

«Technical means of detecting banknote security elements »

Research Field:

Modern technical means as a basis of the effective border management

In the modern realities of the intensification of international economic relations, the movement of funds across the customs border is constantly increasing. To ensure the national security of the state, in particular economic one's, in the field of combating the illegal movement of counterfeit currency across the customs border, the diagnostics of banknotes is becoming increasingly important. The relevance of this problem is that reliable control of the authenticity of the currency is impossible without the use of constantly improving special technical means, as well as developing methods for counterfeiting banknotes. Otherwise, banknote diagnostics would be less effective.

Nowadays, in order to prevent counterfeiting and simplify the detection of counterfeits, banknotes are characterized by a high level of protective properties. This factor can be achieved by introducing a combination of security elements into them as a result of using special technological processes in the manufacture of banknotes, a combination of printing methods, as well as the use of special materials. There are three types of protection: technological; printing; physical and chemical.

Technological protection is a set of features that are visually detected and introduced into individual details of banknotes through the use of special production processes. These features are: special types of paper or polymer substrates, watermarks, paper composition, security threads and fibers, microperforation, holograms, etc.

Printing protection is expressed in the use of various methods and methods of printing, the combination of which, in combination with other types of protection, minimizes the possibility of forgery and facilitates its detection. In modern banknotes, printing protection is the leader in terms of the number of security elements used. The main ones can be called: printing methods (letterpress, planographic, intaglio printing and their varieties - iris peal, Orel printing, metallographic, etc.), a set of graphic elements (guilloche rosettes, ornaments), background grids, microprinting, combined images, optical effects.

The third, no less important and used type of protection, namely physical and chemical, is based on the use of chemicals in the composition of materials, the presence of which is determined by special methods. Phosphors, infrared, magnetic materials and paints that give a metameric effect are usually used as physical and chemical protection for banknotes.

To control the availability of appropriate security elements, customs officers use various technical means of customs control. According to the principle of operation, versatility and quality of verification, devices for diagnosing the authenticity of banknotes can be conditionally divided into three groups: non-automated, automated, expert complexes¹.

The group of non-automated devices should include hand-held detectors designed to check any currency for certain security elements. The peculiarity is that the decision on authenticity in this case is made by the person conducting the control, therefore the correctness of the decision depends not only on the quality of the technique, but also on the qualifications, experience and knowledge of the specialist.

The detectors mentioned above can be divided into optical (magnifiers, ultraviolet and infrared detectors), magnetic, multifunctional combined devices.

¹ Гайко, П. Н. Основы технологий и средств таможенного контроля : учебник / Гайко П. Н. , Казуров Б. К. , Казуров М. Б. , Карлин В. С. , Руденок В. П. - Москва : Проспект, 2016. - 464 с.

Combined devices are one's that include a complex of simple devices mentioned earlier (UV lamp, direct transmitted light source, laser illumination, magnifying glasses, magnetic mark sensor, infrared detector).

The most common technical means of authentication are magnifiers. This is due to the presence of predominantly elements of printing protection. In this case, the magnifying glass serves as an auxiliary device, and the decision remains with the inspector.

In this case, it is necessary to take into account the multiplicity of the optical device, since often a detailed study is necessary to accurately determine the correspondence to the original, which will reveal a fake.

Automated include specialized semi-automatic and automatic detectors. Their advantages are: speed, ease of use, the implementation of counting the number of verified banknotes.

An important role among the devices for detecting falsification is played by expert video complexes (video comparators), which mainly include: sets of specialized cameras for studying various security features; light sources with light filters; monitor; IBM-compatible computer with professional software; video input device. The video complex also provides operational control of the security features of banknotes by visual comparison with genuine samples from the database, allows to switch between control modes, change the scale of the displayed image, draw up professional conclusions with images of the studied and reference fragments of the banknote, correct and ensure the receipt of reliable information in the database¹.

Summing up the above, it should be noted that a fairly large range of technical means for diagnosing banknotes allows customs officials to intensify and significantly increase the efficiency of control actions performed when moving goods and funds across the customs borders of states.

Antonienka Aliaksandr Syargeevich, Midzko Ilya Viktaravich

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Piatrou-Rudakouski Anton Piatrovich, PhD in Economics, Associate
Professor

«Preliminary information. Prospects and problems of development»

Research Field:

SMART borders for seamless Trade, Travel and Transport.

¹ Углубленный контроль документов [Электронный ресурс]. – Режим доступа: https://regula.by/ru/products/advanced_verification/. Дата доступа: 21.04.2022

Preliminary informing by itself, is the process of submitting information about goods and vehicles before their arrival in the customs territory of the EAEU. It is necessary, first of all, to carry out preliminary control of information, as well as to reduce the time of cargo clearance. Purposes of providing preliminary information:

- Reduction of threats to national security in general and economic security in particular;
- Acceleration of foreign economic trade turnover.

As a result, the improvement of preliminary information is an objective necessity due to the role of customs authorities in the system of economic security of the Republic of Belarus. Thus, the importance of preliminary information to accelerate trade turnover is also a necessary condition for the protection of the economic interests of both the country in general and individuals and legal entities in particular.

The main development direction of this system will be its troubleshooting and acceleration of operations with preliminary data. It can be divided into two components:

- External, i.e. the creation of a single information space for the interchange of information with the customs authorities of foreign states;
- Internal, involving the promotion of cooperation between customs authorities and the business community¹.

However, due to the current unstable external situation, the implementation of the external direction of development remains difficult, therefore, the problem of creating a single information space for the information interchange with the customs authorities of foreign states remains postponed indefinitely.

At the same time, one of the suggestions for improving the internal system of electronic preliminary information, conducted by reducing the time of crossing the border on the basis of the effective use of preliminary information by customs authorities, is the adoption and use of QR-codes.

At the moment, when registering preliminary information in the State Customs Committee of the Republic of Belarus, the sender receives a unique barcode specifying the identification number, which is transmitted to the driver for presentation to the officer at the border. The barcode form can be printed or saved as an image. As a result, the amount of encoded information will be increased, since barcodes are used only for «numbering» goods and recording small amounts of information in the code itself, while QR-codes are more versatile

¹ Ковалёнок, Д. В. Электронное предварительное информирование: проблемы и перспективы применения / Д. В. Ковалёнок, В. А. Острога. – Минск : БГУ, 2012. – 49-53 с.

tools that allow you to encode not only numbers, but also other necessary and more capacious information¹.

In addition, the improvement of existing information systems that provide preliminary information services also need constant modernization. Namely, in improving the interaction between customs and business entities, as well as other government agencies. Another important branch of improving preliminary information may be the creation of a single and unified information system for the fulfillment of preliminary information on the territory of the EAEU member states².

At the same time, in the context of the introduction of QR-codes for the realization of preliminary information on the territory of the EAEU member states, it is necessary to implement a unified database of preliminary information of the EAEU in order to facilitate the acceleration of operations for placing goods under the transit customs procedure, as well as improved interaction between the state bodies of the EAEU³, without which, the process of moving foreign goods across the territory of the EAEU causes problems during the comparing of preliminary information with actual data and makes the process of submitting preliminary information quite problematic.

Due to the possible provision of inaccurate preliminary information by individuals and legal entities, it is possible to observe negative statistics on the provision of incorrect preliminary information. Therefore, another problem concerning the provision of preliminary information is the absence of liability for providing false preliminary data on goods and vehicles⁴.

To fix the abovementioned problems, as well as the general modernization of this system, it is necessary to:

- continue to improve the performance of the electronic information delivery system;
- conduct training for interested persons. This training would allow in the future to minimize errors that occur when providing information;
- create a single EAEU database;

¹ Все о штрихкодах и QR-кодах: как их создать и использовать для бизнеса [Электронный ресурс]. – Режим доступа: <https://www.logaster.ru/blog/how-to-create-barcodes-and-qr-codes/>. Дата доступа: 19.04.2022.

² Барбышева, Г. И. Практика применения предварительного информирования в условиях действия ЕАЭС / Г. И. Барбышева, А. А. Маренков // Отраслевая экономика : материалы V Междунар. науч. конф., г. Самара, август 2016 г. / Самара, издательство АСГАРД ; редкол.: И. Г. Ахметов (гл. ред.) [и др.]. – Самара, 2016. – С. 34–37.

³ Демина, Е. Ю. Предварительное информирование: сущность технологии, проблемы применения и направления их решения / Е. Ю. Демина, Т. А. Дорофеева // Молодой ученый. – 2016. – № 10.1 (114.1). – С. 13–14.

⁴ Международный научный журнал «Синергия Наук» [Электронный ресурс] : Система предварительного информирования: проблемы и перспективы развития. – Режим доступа: <http://synergy-journal.ru/archive/article1194>. – Дата доступа: 19.04.2022.

- develop liability measures for persons providing false preliminary information.

Solving of these problems will improve the system of preliminary information, as well as customs clearance, which will reduce the time of customs control of goods and vehicles.

Barviankova Yana Sergeevna

Belarusian State University, The Republic of Belarus

The research advisor: Tararyshkina Lubov Ivanovna, PhD in Economics, Associate Professor

«Implementation of cross-border e-commerce: technology, safety and facilitation»

Research Field:

Innovative technologies in international trade.

Cross-border e-commerce offers new opportunities to buy products directly from foreign suppliers, to increase supply through a supplementary channel of satisfying existing demand, and to underpin micro-, small- and medium-sized enterprises. In the end, it boosts economic activity. E-commerce is not only a new means of standard practice, but it also involves a revolution in the supply chain system: distribution takes place before goods per se cross the customs border, goods reach customers bypassing intermediaries and without prior incorporation into a complex consignment. Since e-commerce is continuously expanding, customs have to deal with an enormous number of parcels, which have a low value and are traveling from an unknown seller to an unknown purchaser.¹ The following issues arise: how to ensure efficient customs control in the case of e-commerce goods; how to simplify customs clearance and make it accessible to individuals while still maintaining the foundation for risk assessment; is there any reduction in revenue collection from value added tax (VAT) and customs duty on goods that don't pass the *de minimis* threshold (the value of these goods is negligible and no customs payments are due); how to capture such goods fully in foreign trade statistics.

To tackle these issues, a balance between e-commerce safety and facilitation has to be found. In addition to addressing gaps in regulations and restructuring the risk management system in place, what also calls for consideration is the exchange of information between customs authorities and interested parties, customs' cooperation with other government bodies. At an international level, it applies to the WCO's collaboration with the OECD, the Universal Postal Union (UPU), UNCTAD, the WTO, the World Economic Forum.

¹ Hinojosa, A. B. E-Commerce- What's in a name? / A. B. Hinojsa. – WCO. – 4 p.

‘Resolution on Cross-Border E-Commerce’, endorsed in Luxor, Egypt, in 2017, laid the foundation for adaptation to the emerging form of trade. The document included 8 guiding principles. On the basis of the fact that e-commerce is initiated with the help of information technology, it has to be handled utilizing *advance electronic data and risk management*, not to mention much-needed use of the e-document and information processing technologies such as big data, etc. In order to guarantee *simplification and facilitation*, it’s offered to complement standard ways with the integration of authorized economic operators and some new type of intermediaries, who develop all the benefits of e-commerce, into the system. Alternative revenue collection methods, such as an intermediary or vendor account-based model as opposed to a transaction-based model (this requires obligatory indication of a person's ID instead of their name), must be considered in order for customs authorities to *perform their intrinsic fiscal function fairly and effectively*. Another possibility to consider is transparent tax collection before goods are dispatched. On the subject of making intermediaries accountable to customs, it might as well be postal authorities (though they may not receive full information on delivered goods) or an e-commerce platform (similar system already functions in China). *Safety and security* imply realistically assessing risks of splitting invoices so as to underpay customs payments, misdeclaration of goods, illicit goods being concealed in a fast-growing commodity flow. Data on detected risk factors has to circulate freely among customs. Nothing but *measurement and analysis* can aid the management in decision-making. *Partnership* with businesses and foreign customs administrations improves compliance and facilitation, among other ways, by means of *outreach and public awareness*. In comparison with all the fields that require information exchange, e-commerce, sharing the position with international cooperation, is at the top of the list. Not one of the aforementioned objectives can be reached without *leveraging transformative technologies*.¹

Countries are advancing various forms of facilitation; advance electronic information is among them. As a rule, if the destination country declares the use of advance electronic information (as of July 2021 there are 47 of them²), then the departure country’s postal service informs local economic agents about the fact. Afterwards postal items with hand-written labels are frequently not accepted, as they might be returned by the destination country (for example, member-states of the EU), on the grounds that they cause customs clearance inconveniences.

¹ Cross-Border E-Commerce Framework of Standards – Brussels ; World Customs Organization, 2018. – 17 p.

² Electronic Advance Data (EAD) [Electronic resource] – Australian Post. – Mode of access: <https://auspost.com.au/sending/send-overseas/customs-forms-regulations/electronic-advance-data-ead>. – Date of access: 23.04.2022.

Clearance with the use of advance electronic information can be carried out via the Internet. Most probably, on arrival such goods will be released automatically.

In China, return of goods without payment of customs duty and taxes is allowed, provided the goods return to the original Customs control area within 30 days. If the consignment doesn't return the agents shall make the payment before 45 days have elapsed since the moment the goods are released. In the US, customs duty refund is possible by filling in a drawback claim; the whole procedure was simplified in 2016. In those ways, the issues of warranty service and faulty item disputes settlement are resolved. What is also of use is improvements in a goods tracking system. A block chain platform is operated in the UAE for that purpose. It makes items traceable and links orders with declarations (especially helpful as far as return goods are concerned).¹ Customs as well as other government bodies are able to enhance consumer protection that is not fully developed in the field of e-commerce.

In Australia, a SAC declaration (self-assessed clearance declaration) is submitted for goods with value below AUD1000 (around USD730), later on collected data helps to prevent the emergence of a gap in information on goods, the clearance of which doesn't involve payment of indirect taxes and customs duty.² Korea's customs also have a simplified declaration form for e-commerce goods. As regards export, a number of graphs is reduced by over 30%.³ Apart from information, another tool to streamline the process is technical means of customs control. Some technologies allow officers to X-ray goods at a vertical angle and at a diagonal angle simultaneously, which creates a 3D X-ray image.

Some national customs authorities have supplied the WCO with reports on pilot and existing regulations in respect of e-commerce goods. In China, they place emphasis on information exchange with interested parties. Customs receive information through three channels: from an e-commerce platform (data on the placed order and declaration), from the company handling payment transactions and from a logistics company. They cross-reference, and check the facts and then decide on the category of risk the consignment falls into before its arrival. Even after the release of goods customs can track the item on the logistics operator's website, verify the item's receipt by phoning customers and contact third parties.⁴

¹ The role of advanced technologies in cross-border trade: A customs perspective – World Trade Organization, 2022. – 58 p.

² WCO Study Report on Cross-Border E-Commerce – World Customs Organization, 2017. – 31 p.

³ Sung, T., Choi, Y. Supporting e-commerce: Korea Customs Service's strategy / T. Sung, Y. Choi // WCO news. – 2015. – № 78. – P. 44–47.

⁴ China Customs Use of electronic data for risk management to control cross-border E-Commerce – World Customs Organization. – 3 p.

Within the framework of the Eurasian Economic Union (EAEU) e-commerce goods continue to be regarded by law as goods for personal use, therefore duty-free entry thresholds, like *de minimis* thresholds in many other countries, are determined, though it's well worth considering that by its nature it's still a trade channel, judging by the fact that physical goods cross the customs border. Exemption threshold of €22, €200 or €1000 may seem insignificant in contrast to the turnover in traditional trade. However, e-commerce goods are only involved in B2C and C2C sales, whereas when buying goods from a retailer, even at a price of €1, the consumer has to pay some of the customs duty collected from the very same goods, when they were part of a large consignment. That's why it is planned to regulate e-commerce goods as a separate category. According to the statistics of the Federal customs service of Russia, last year 230 million shipments were imported, largely due to e-commerce. This is over 40 times the number of submitted and processed customs declarations of goods. Accordingly, the issue resolution cannot do without the notion of 'e-commerce declaration'. Another novel agent would be an e-commerce operator in charge of commodity, information and financial flows. Now similar tasks are undertaken by postal services and express carriers.

A good deal of the EAEU legal norms are aimed at creating a unified commodity, service, capital and labor force market. It has to be studied how the situation stands with e-commerce. At the moment, Russian companies selling goods to Kazakhstan and Belarus are forced to pay VAT twice. In addition, businesses are mildly discontented with the fact that they have to prepare almost the same documents as required for customs declaration, when the customs border between member states is non-existent. A positive list of e-commerce goods must be drawn up, subjects of e-commerce and other concepts are yet to be defined. Regulations will be enhanced at the level of the Customs Code of the EAEU and a designated international treaty.¹

Inevitable growth in e-commerce volume encourages policy-making within the EAEU. Further amendments and innovation must reflect overarching standards developed by the WCO with due regard for regional peculiarities, and learn from foreign customs` experience. Current solutions as well as those found in the future are designed to regulate e-commerce across the borders of the EAEU member states and the common outer border of the EAEU.

¹ Конференция по развитию регулирования электронной торговли в ЕАЭС [Электронный ресурс] // Евразийская экономическая комиссия. – Режим доступа: https://eec.eaeunion.org/news/events/konferenciya-po-razvitiyu-regulirovaniya-elektronnoy-torgovli-v-eaes/?sphrase_id=95107. – Дата доступа: 23.04.2022.

Galkin Vladislav Dmitrievich

Belarusian State University of Transport, Republic of Belarus

The research adviser: Piatrou-Rudakouski Anton Piatrovich, Ph.D. in Economics, Associate Professor

«Advantages of the technology of non-transit delivery of goods»

Research Field:

Customs and business: problems of cooperation

The development of the economy of any state in terms of export orientation is impossible without the creation of an efficiently functioning logistics environment. Experts of the World Bank call the customs system and related difficulties in international transportation a weak link in the logistics system of Belarus. There is a lack of integration of information technologies into the process of customs clearance of goods, which reduces the throughput of border crossings and poses new challenges for the customs authorities to improve their activities¹.

In modern conditions, the Republic of Belarus needs to consolidate its place in international foreign trade flows, including transit traffic. The main factors for increasing transit attractiveness should be a reduction in the time of delivery of goods and a reduction in financial costs. Improvement of customs transit includes the issues of simplification of customs operations, ensuring the payment of taxes and customs payments, information interaction between participants in customs transit and customs authorities.

When goods are imported into the customs territory of the EAEU for the purpose of their delivery to the recipient, they must be placed under the customs procedure of customs transit. In this case, the goods are transported from the customs authority at the place of arrival to the place of delivery, which is a temporary storage warehouse with a customs clearance point located in it.

In accordance with Article 88 of the Customs Code of the EAEU, it is allowed to transport foreign goods from the place of arrival to a place of temporary storage that is not located at the place of arrival, both with and without placement under the transit customs procedure in cases and in the manner established by the legislation of the Member States EAEU on customs regulation.

The possibility of simplifying the procedure for the delivery of goods in the Republic of Belarus is implemented in the so-called «transit-free» technology. At the national level, this is enshrined in Decree of the President of the Republic of Belarus dated December 22, 2018 No.

¹ Belarus: economic review [Electronic resource]. – Access mode: https://minfin.gov.by/upload/gosdolg/vneshniy/Belarus_Macroeconomic_Snapshot_2020_rus.pdf. – Access date 11/11/2021.

490 «On customs regulation», Resolution of the Council of Ministers of the Republic of Belarus dated June 20, 2019 No. 406 «On measures to implement the Treaty on the Customs Code of the Eurasian Economic Union», as well as Decree of the State Customs Committee of the Republic of Belarus dated July 31, 2019 No. 31 «On registration of documents and transportation of goods without placement under the customs procedure of customs transit». Since January 1, 2020, the «transit-free» technology has been put into commercial operation¹. In the second half of 2018, the State Customs Committee initiated an experiment on «transit-free» technology at the Brest customs.

The «transit-free» technology allows Belarusian and foreign carriers to perform customs operations to place foreign goods for temporary storage without the need to first place them under the customs procedure of customs transit and provide the customs authority with security for the payment of customs duties and taxes. Having chosen this method of moving goods to internal customs clearance points, the consignor must conclude an agreement for the storage of goods and an appropriate agreement on the preliminary exchange of information between the consignor and the owner of the temporary storage warehouse on the vehicles planned for receipt for temporary storage of foreign goods.

For the Belarusian business and the recipient of this product, this technology has significant advantages. It allows you to move goods with a minimum set of control functions from the border to the border TLC for a full cycle of customs clearance. Entry into the territory of the logistics center can be carried out without formalizing the customs transit procedure and making financial guarantees. The peculiarity of such logistics centers is that they are adjacent to the republican checkpoints, and also have separate technical channels for the movement of vehicles between the republican checkpoints and customs control zones created on the basis of temporary storage warehouses of transport and logistics centers.

It should be noted that the border infrastructure of the Republic of Belarus is being developed in such a way as to bring customs clearance closer to external borders, thereby eliminating unnecessary formalities of the transit procedure for businesses and carriers. Operating TLCs can significantly reduce the time of cargo arrival directly to the recipient at the destination.

The main advantages of using «transitless» technology for the carrier are:

1) reduction of the time of crossing the customs border by a vehicle of international transportation;

¹ Transitless technology saves time and money // Customs Bulletin. - 2020. - No. 6. - P. 15-16.

2) simplification of document flow (the need to issue a transit declaration and a certificate for ensuring the payment of customs duties and taxes is eliminated);

3) no need to make customs payments necessary to place the goods under the customs procedure of customs transit;

4) there are no grounds for bringing the carrier to administrative responsibility for non-declaration or false declaration in case of discrepancy between the information specified in the shipping documents and the actual information about the goods.

The advantages of this technology can also be considered: round-the-clock operation, modern software, the availability of warehouses and customs control zones, a significant reduction in the time and financial costs of business entities and customs authorities.

Minimization of time costs when moving goods using the «transit-free» technology can be achieved by establishing information interaction between the consignor, carrier, owner of temporary storage warehouse, «Beltamozhservice» and customs authorities by creating a single electronic platform, as well as improving existing software points in customs authorities.

Thus, the Belarusian customs authorities find effective solutions to maintain a balance between facilitation and effective control and are focused on maximizing business facilitation. The implementation of the «transit-free» technology will contribute to the development of the business environment, improve the transit attractiveness of the Republic of Belarus and increase the efficiency of its logistics industry.

Hruznevich Konstantin Yurevich

Polotsk State University, the Republic of Belarus

Scientific supervisor: Grikis Vasily Petrovich, senior lecturer at the department of Constitutional Law and Public Administration.

«Modern Technical Means of Customs Control»

Research Field:

Modern technical means as the basis for effective customs control at the border.

In order to improve the efficiency of the customs authorities' activities and to reduce the time of customs control, the customs authorities of the Republic of Belarus actively use modern technical means for customs control. Customs control is one of the means used in order to implement the customs policy of the Republic of Belarus. It also represents a set of measures carried out by the customs authorities in order to ensure the compliance with the customs legislation of the Eurasian Economic Union and the legislation of the EAEU member States on customs regulation. The main problem that the customs authorities face every day is the illegal

movement of goods across the customs border of the EAEU. In this regard, the main task of the customs authorities is the timely detection of illegal circulation of goods and its following seizing. In this case, the use of the technical means of customs control is an effective way to detect violations.

The technical means of customs control is a complex of special technical means used by the customs authorities during the customs control process. For example, the circulation of the objects which should be put under control across the state border in order to identify goods prohibited or restricted for import and export. Those goods can be transported with the concealment from customs control, or can be non-declared, or can be filed in an unreliable declaration. According to the Customs Code of the EAEU, technical means of customs control must be safe for human life and health, animals and plants; and must not harm persons, goods, and vehicles. The technical means of customs control may be used when carrying out the following forms of customs control and measures to ensure its implementation:

1. the customs inspection;
2. the customs clearance;
3. the customs supervision;
4. the documents and information verification;
5. the oral questioning;
6. the verification of customs and other documents and (or) information;
7. the customs inspection of premises and territories;
8. the customs check.

Special attention should be paid to certain types:

The inspection with X-ray equipment is a type of introsopic equipment that is used by customs authorities to obtain visual information about the internal structure and contents of the object under customs control. The main aim is to identify the signs of hidden holes or cavities, hidden elements, illogical voids, barriers, and seals, as well as suspicious objects. The equipment also helps to identify the belonging of objects to a certain type or group. During the X-ray, the customs official receives a visual image of the internal structure of the object on the screen. Based on the totality of its features and characteristics, the official recognizes the purpose of the object and its type. The main advantage of this equipment is that there is no need to open containers, packaging, or inspect vehicles during customs control.

An inspection complex is a system that is used to carry out introscopy during customs control of bulky goods and equipment. Objects are scanned using X-rays. When changing the

display spectrum, the IDK operator can detect absolutely any illegally moved goods: from large to very small objects hidden under the car's lining or in hiding places. These mechanisms help to control a large number of vehicles and are aimed at reducing the time of customs control up to 10 minutes. At the moment, the customs authorities of the Republic of Belarus actively use 11 X-ray inspections and inspection complexes: 4 stationaries, 6 mobile, and 1 for checking railway vehicles. However, these funds are not enough for a considerable number of checkpoints (25 automobile checkpoints, 15 railway checkpoints) which are located on the territory of the Republic of Belarus. The use of IDK for scanning trains which occurs when they move at low speed, can also be associated with reading cars, weighing them and then comparing the information obtained by the control authorities with the information declared in customs documents.

A portable inspection complex. A portable modification of the inspection complex uses X-rays to measure density. The device scans with X-rays and records the change in the density of the controlled object. So when there are hidden goods under the car upholstery, the device will show a higher density value.

A document verification device. A specialized device allows you to check the authenticity of documents in a short period of time. The verification may be concerned with the certification of goods origin, declarations and other documents where the form's authenticity, seals of authorities, and license plates will be verified.

The use of the endoscope allows you to examine the car without dismantling its parts. With the help of an endoscope, you can examine any cavity of the car: for example, under the seats, door compartments, a car's gas tank.

A metal analyzer. This device determines the type of metal from which the product is made. For example, some people try to export more expensive metals pretending it to be iron, in this case the metal analyzer will allow you to determine the material of the scrap.

A diamond tester allows you to determine the authenticity of diamonds or other precious stones. In the case of the import of precious stones which are pretended to be simply a costume jewelry only this device will allow you to establish the fact of an offense.

One of the means of simplifying customs control is the use of navigation seals. A navigation device (seal) is a device that provides the identification of goods and gives a remote control over the objects' movement. The transmission with the help of the tracking system presents the information related to the transportation of goods which are under customs control provided by the national operator to persons who are transporting goods which are under customs control. Navigation seals are designed to control the movement of goods and vehicles

under customs control, both imported (exported) and transit. Customs authorities may apply measures to use navigation seals in the following cases: placing goods under the customs transit procedure; in relation to goods under customs control when such goods can be transported through the customs territory of the EAEU without being placed under the customs procedure of transit. The advantages of using navigation seals are: the reduction of vehicles in the customs control zone; less time is spent on the customs operations performance; the provision of the remote control; the reduction in risks of offenses and, in some cases, in costs.

In conclusion, I want to note that the rapid introduction and usage of the above mentioned technical means of customs control increases the efficiency of customs control at the customs border of the EAEU, reduces the time for customs control, and promptly detects illegal movements of goods. Inspection complexes are the most important components of modern checkpoints on the borders of the EAEU. Having more checkpoints with this equipment will enable customs inspections to pass a larger number of vehicles. The use of small-sized technical equipment such as a portable inspection complex, a diamond tester, an endoscope, and a metal analyzer allows a customs officer to simplify a customs control and to reduce the time of control. The implementation and modernization of technical means of customs control allows customs authorities to perform their functions efficiently, accurately, and quickly.

Ivanova Maria Dmitrievna, Teteryukova Karina Vasilievna,

Dubinko Svetlana Alekseevna

Belarusian State University, The Republic of Belarus

The research advisor: Dubinko Svetlana Alekseevna, PhD in Philology, Associate Professor

«Assessment of the Shadow Sector of the Economy in terms of Financial Security»

Research Field:

A secure business environment for economic development

The concept of economic security does not have an exact scientific definition and is most often associated with understanding of economic stability and economic independence of the state, as well as compliance with its the economic interests. Modern understanding of economic security and compliance with the economic interests of the state has many facets of manifestation, namely: «the state of the economic system, which makes it possible to resolutely and effectively solve social problems and those situations in which the state has the opportunity

to develop and pursue an independent economic policy»¹ before «creating a set of conditions that protect the country's economy from external and internal threats forming the state of the country's economy that ensures protecting its vital interests, effective satisfaction of public needs at the interethnic and international levels»². Thus, understanding of the economic security of the state determines the effectiveness of the institutions of the state, the coexistence of the system and decision-making procedures to achieve the goals of economic development, providing consistency in the methods and objectives of policy.

At the same time, economic security is both the appropriate level of economic development, and the state of economic institutions, government, and society in the country, in which social needs are effectively met, the national interests of the country are protected, and even in a situation of unfavorable developments in external and internal processes, stability in society is maintained. The main normative legal documents on the basis of which the economic security of the state is based are: the Constitution of the Republic of Belarus and the Concept of National Security of the Republic of Belarus, approved by Decree of the President of the Republic of Belarus No. 575 of November 9, 2010³. The Concept of National Security of the Republic of Belarus defines that the term economic security means «the state of the economy in which the protection of the national interests of the Republic of Belarus from internal and external threats is guaranteed»⁴.

Studies of the concept of economic security of economy have gained additional relevance in the context of the introduction of sanctions, the manifestation of their consequences both in the short and long term. Examples of the existence of restrictions similar to economic sanctions lead to the formation of a shadow economy as a long-term adaptation option to restrictions in order to circumvent them.

In the domestic (former Soviet) economic science, interest in the problems of the shadow economy manifested itself in the 80s, which was due to certain social and economic reasons: the difficulties of saturation of the market with goods, the increasing role of the shadow economy in solving these problems, the growth of criminalization of the shadow economy⁵. The emergence of an approach to the shadow economy as an informal part of economic relations, hidden market

¹ Абалкин, Л.И. Экономическая безопасность России: угрозы и их отражение // Вопросы экономики. – 1994. – №12. С. 5-12.

² Богомолов, В.А. Экономическая безопасность: учеб. пособие для студентов вузов / В.А. Богомолов и др.; под ред. В.А. Богомолова. -2-е изд., перераб. и доп. — М.: ЮНИТИ-ДАНА, 2009 г. - 295с.

³ Об утверждении национальной безопасности Республики Беларусь [Электронный ресурс]. – Режим доступа: <https://www.pravo.by/document/?guid=3871&p0=P31000575>. – Дата доступа: 21.02.2022.

⁴ Об утверждении национальной безопасности РБ: Указ Президента Республики Беларусь №575 от 9 ноября 2010 года [Электронный ресурс]. – Режим доступа: <http://kgb.by/ru/ukaz575/>. – Дата доступа: 21.02.2022.

⁵ Голованов, Е.Б. Теневая экономика. Конспект лекций. – Челябинск, 2015. 61 с.

or commodity-money, is characteristic of the late period of the command and administrative existence of the economy (1980-1990). Then economic development did not lead to an increase in welfare. It was strictly regulated by the state and had limited opportunities for the production of goods and their distribution among consumers.

Studies based on macroeconomic and microeconomic modeling using data from several countries show that the main driving force determining the scale and growth rates of the shadow economy is an increase in the burden of taxes and payments for the purposes of state functioning, increased restrictions on official sales markets, including the labor market, a decrease in solvency of legal income (including those which are due to inflation)¹. These factors characterize not only the conditions for the emergence of the shadow economy, but also the institutional characteristics of national economic insecurity.

It should be noted that the approach to the shadow economy as an «informal sector of the economy», illegal employment, self-employment, has developed in developing countries as a model of survival on the verge of poverty, this is most convincingly presented in the work of Hernando de Soto «Another Way» in 1989. But the shadow economy is formed in any economy, also developed, where it is most often called «white-collar crime»; and with the development of statistical research, the excess of real economic activity over official activity became obvious (the second half of the 1970s - early 1980s). One of the first estimates of the US shadow economy, which represented a third of the official GDP, was made by E. Feig in the late 70s. It caused such a strong resonance that a special hearing of the Economic Committee of the US Congress was devoted to this issue, where attention was drawn to the inadmissibility of ignoring its scale and role. P. Gutman, who published the article «Underground Economy» in 1977, justified the need to take into account shadow economic activity, which, according to official estimates, amounted to 10-12% of GDP in economically developed countries, and up to 40-50% in other countries².

Many economists believe that the reason for the emergence of the shadow economy is a high tax burden – this opinion unites the sources of shadowization of the economy of developed and developing countries, although they have different reasons. Based on various scientific approaches, it can be concluded that economic security is the state of government institutions and the economy where some of the measures of fiscal policy are used to ensure economic

¹ Доклад МВФ о теневой экономике [Электронный ресурс]. – Режим доступа: <https://udf.by/news/economic/169155-doklad-mvf-otenevoy-ekonomike-belarus-na-tret-seraya.html>. – Дата доступа: 18.02.2022.

² Гамза, Я.В., Кунцевич, В.П., Курбанова М. Оценка масштабов теневой экономики в Республике Беларусь // East European Scientific Journal. 2020. № 10(62), part 4. P. 17-25 [Электронный ресурс]. – Режим доступа: <https://elib.bsu.by/bitstream/123456789/253725/3/Кунцевич.pdf>. – Дата доступа: 18.02.2022.

security and are related to the functioning and the need to regulate foreign trade. The foreign trade policy of the state has an impact on ensuring economic security through taxes, subsidies, export and import restrictions in accordance with national interests.

The largest share in payments for exports and imports received by all EAEU member states is belongs to payments for the export of goods and services. Since 2016, their volume has been growing, only the indicators of 2019-2020 were affected by the slowdown associated with the pandemic. Thus, payments received from the export and import of goods and services largely depend on the state of foreign policy and foreign economic relations of the countries. The pandemic was a factor ensuring the purity of the experiment, in which it is obvious that there is an inversely proportional relationship between the level of development of the country's economy and the level of customs taxation. The more stable the economy, the lower the rates of customs tariffs. Such a reduction increases the competitiveness of the country, the business activity of subjects of foreign economic activity, and the protection of the domestic market from similar products by high tariffs thus affecting both the total output and budget revenues. High rates of customs and tariff regulation, as a rule, are justified by the economic security of the country, but the price of ensuring security is a decrease in economic output.

The structure of budget revenues is determined, on the one hand, by the needs of the state for financial resources and the specifics of the economic policy being pursued, and on the other hand - by the country's ability to mobilize such resources. A significant role in replenishing the revenue side of the budgets of the EAEU member states is assigned to the system of customs payments. Despite the situation caused by the COVID-19 pandemic, which worsened the state of the economy of the member States of the Union, the countries ensure the fulfillment of strategic tasks of the state administration of foreign economic activity in these conditions and stabilize the economies of the member states of the Eurasian Economic Union. But any increase in the burden on economic entities is fraught not only with an economic slowdown, but also with the danger of shadowization of certain types of activities and incomes that are not criminal in origin, but are forced to be hidden.

The analysis of the size of the shadow economy raises the problem of its optimal sizes for a society, which are not equal to zero. The shadow economy exists in any society, and its size, among other things, depends on the state's expenses for the maintenance of regulatory authorities. One of the aspects of the study of the shadow economy also suggests that the shadow economy is growing with the rising costs of doing business and imposing harsh regulatory measures on its organization.

Ivanchikova Yulia Nikolaevna

Belarusian State University of Transport, Republic of Belarus

Scientific supervisor: Piatrou-Rudakouski Anton Piatrovich, Candidate of Ec. sciences,
Associate Professor

«Directions of development of the concept of cross-border paperless trade in the EEU»

Research direction:

Innovative technologies in international trade.

In the modern world, constant changes are taking place, this is caused by dynamically developing processes affecting all spheres of life and activity within the state. At present, the growth of any state is impossible without integration processes. In this regard, any association of countries becomes relevant in order to create common borders, a market, for the progressive development of the economies of its member countries [1].

In the current conditions of the development of advanced technologies and the expansion of trade and economic ties, there is a need to optimize existing processes. In this regard, Cross-Border Paperless Trade (PT) plays a special role.

PT is an advanced digital commerce that includes the electronic exchange of trade data and documents.

The more general concept of paperless trade has been widely discussed at customs forums and in the Eurasian Economic Commission (EEC), as well as on the basis of the EEU and its ministries. The concept is to simplify trade procedures it was part of the efforts to carry out reforms in the customs sphere of the EEU member countries [2].

In the present conditions of the development of the digital economy, the functioning of the EAEU initiatives depends on the coordinated work of the customs authorities of the participating countries, which requires the management to take the necessary measures. Therefore, the following areas can be distinguished for the development of paperless trade:

- implementation and unification of laws and regulations governing electronic transactions;
- introduction and development of centers for certification and labeling of goods;
- participation in cross-border electronic data exchange;
- electronic exchange of certificates of origin of goods;
- electronic exchange of sanitary and phytosanitary certificates;

- introduction of a developed system, thanks to which banks and insurance companies receive letters of credit in electronic format, without presenting paper documents.

When studying the impact of paperless trade and related measures, a wide range of methodologies are used, which are specific in the sense that they are applicable to only one country [2].

Therefore, the development of a competent and timely methodology that takes into account all aspects of cross-border trade is a priority, for example, such a methodology may consist of the following steps:

1. Evaluation of the relationship between cross-border paperless trade reforms on the one hand, and the time spent on processing import and export transactions on the other.
2. Modeling the time spent to process exports and imports under various paperless trade reform scenarios across the region.
3. Modeling the increase in registered various exports and imports, as well as cost savings, corresponding to the scenarios from the second stage. [3]

Let's consider in more detail all the stages. The first stage of creating a system of paperless cross-border trade is to evaluate the most promising reforms in this area from the point of view of participants in foreign economic activity and assess the impact of such reforms on the system of customs authorities of the EEU and cross-border trade. However, the concept of this stage exists in the conditions that at the moment there is no consensus on how this or that reform of paperless trade will affect trade costs or the final results of foreign economic activity, however, it can be said with certainty that the reduction in time for processing transactions and the subsequent the release of goods has a positive effect on the results of cross-border trade [4].

Therefore, the most promising part of developing the overall concept of paperless trade is the first stage, which evaluates the relationship between time and paperless trade reforms. The results of this stage will be taken into account at all other stages and serve as the basis for assessing the impact on the costs of participants in foreign economic activity and the results of foreign trade when developing scenarios for introducing reforms in the EEU region.

At this stage, for example, it is possible to more fully consider the impact of the following reforms aimed at the transition to electronic documentation of the activities of foreign economic activity participants:

1. Implementation of an electronic and automated customs system based on artificial intelligence algorithms.

2. Connection to a single database of participants in foreign economic activity of customs authorities at checkpoints.

3. Electronic submission of customs declarations to the electronic declaration centers of all EEU member countries.

4. Introduction of a system for filing various types of applications in electronic format and their subsequent issuance with the necessary marks of conformity.

The remaining two stages of this concept are based on a conditional assessment of the results of the implementation of reforms for paperless cross-border trade. Consequently, based on these activities, the implementation of paperless trade can take place in two phases. [3].

1. All countries in the region are achieving at least partial implementation of cross-border paperless trade.

2. All countries in the region are working towards the full implementation of cross-border paperless trade.

Based on these two scenarios, it is possible to develop a strategy for the development of cross-border paperless trade, taking into account all the features of the EEU member countries. At the same time, this strategy will allow gradually establishing interaction between the customs authorities of the EAEU in the technical part of the customs policy.

The first stage involves the initial stage of application in the practice of customs authorities of the methods of conducting paperless activities. At this stage, the main problems of introducing such methods and analyzing the features of foreign trade of certain countries - members of the EEU are considered [4].

It should be noted that this stage is also characterized by the introduction of unified systems and bodies for the customs authorities of the EEU. These can be technical, methodological, professional and other aspects of the work of the specialized departments of the customs authorities.

The second stage is characterized by the development of relations between countries involved in the development of paperless cross-border trade. At this stage, there is a widespread introduction of systems in this direction, taking into account the prevailing economic and political conditions.

Based on the considered policy steps, a number of advantages for the EEU member countries and their trading partners can be identified.

The operational organization of document circulation, the possibility of rapid dissemination of information will make it possible to increase the efficiency of the customs authorities and improve the professional image of the customs services. Paperless trade will also

make it possible to have electronic copies of documents required for customs control or for subsequent training based on artificial intelligence.

Improving the quality of communication between participants in foreign economic activity and customs authorities. The development of a system of communication and feedback from participants in foreign economic activity will reduce the level of corruption in the customs authorities, as well as receive various additional information from participants in foreign economic activity.

Taking into account the foregoing, it can be concluded that the EEU has the necessary technical, methodological and professional resources to implement this concept. The introduction of paperless cross-border trade will allow the EEU to reach a new technical level of cooperation in various areas of activity of customs authorities and international trade in general.

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Kartysheva Yulia Arturovna

Polotsk State University, The Republic of Belarus

The Research Advisor: Grikis Vasily Petrovich, Senior Lecturer, Department of Constitutional Law and Public Administration

«Functioning Process of the Electronic Declaration Center»

Research Field:

Simplification of the State Control Procedure.

The information technologies development concerns all spheres of modern activity in the information society. Due to this development there exists an impact on the work of customs authorities. This impact makes it possible to carry out research as well as to implement pilot

projects which will be aimed at optimizing customs operations. The optimization means the acceleration of customs operations by customs authorities, and the reduction of costs and expenses for the subjects involved into the foreign economic activity. With the most profound analysis of this process we can conclude that the favorable conditions for the foreign economic activity are being formed.

In September 2020, a pilot project was launched by Minsk Regional Customs aiming at improving customs operations in the Electronic Declaration Center. In October, Mogilev Customs stepped into the project; Brest, Vitebsk, Gomel, and Grodno Regional Customs proceeded in November.

The Electronic Declaration Center is a specialized customs center with the competence to accept and control the goods declaration processes and other documentation processes in electronic form, as well as to process and issue goods. Customs operations are aimed at filing in a declaration for goods, as well as at performing actual customs control which is carried out by customs check points included in this center.

The experiment shows how the declarant, using the national automated customs declaration system, files a customs declaration in order to place goods under the customs procedure for the further issuing of those goods for the domestic consumption. The system either makes a decision on the issuing in automatic mode or sends it for the following consideration to the least loaded customs clearance check point which operates within this center (often not to the regional customs authority in which the goods are located).

The goals and objectives of the electronic declaration center are the following:

- 1) the optimization of the procedure for customs administration in terms of the uniform distribution of declarations between officials of the customs authorities of the Republic of Belarus;
- 2) the time reduction for the goods to be issued;
- 3) the distribution of the technology for the remote issue of goods;
- 4) the reduction of internal risks and, as a result, the prevention of the corruption (the exclusion of a personal contact between a customs official and the participants in foreign economic activity);
- 5) the transparency of the customs process with the operation of goods;
- 6) the reduction of financial costs related to customs operations for the participants in the foreign economic activity;
- 7) the minimization of the influence of the subjective factor, errors, or abuses during customs operations.

The received declaration is automatically passed to a less busy customs officer regardless of the location of the goods placed under the customs procedure. The customs inspection, the sampling of goods, if necessary, will be carried out by the customs officers in the region of activity in which the declared goods are located.

The technological basis for the work of the electronic declaration center is the remote issue of goods, on the one hand, as well as the provision of the electronic interaction between the customs authority which is considered to be the place where the declaration has been filed and the customs authority which is considered to be the place where the goods are to be issued, using the standard software. With the emergence and the development of the electronic declaration center, the territorial dependence of the goods and the declarant to the customs check point next to which the check point is located, ceased to exist.

The customs officer performs customs operations in accordance with the established norms of the Customs Code of the EAEU and the national legislation of the Republic of Belarus on customs regulation. The declarant may provide the documents required for the customs declaration and control by e-mail in the form of scanned copies.

The functioning of the electronic declaration center provides the checking of the declaration for its compliance with the criteria needed for the automatic issuing, before it is received for the following consideration by an official. If the declaration meets the established criteria, a decision is made without the participation of an official. Such a verification reduces the number of declarations received by officials and, as a result, optimizes the procedure for customs operations.

During the pandemic, the experiment with the electronic declaration center gained a particular relevance. The electronic declaration and the monitoring of its compliance with the prohibitions and restrictions, including technical regulation measures during the epidemic, played an important role. The documents and the information necessary for the performance of customs operations may not be provided to the customs authority if the information about such documents and the information taken from them, as well as other information can be obtained by customs authorities from the information systems of the State bodies of the EAEU Member States as part of the information interaction.

Due to the interchangeability of customs officers, the issuing of goods was carried out without a delay. According to the State Customs Committee, the load distribution between customs clearance check points contributed to the time reduction for the goods issuing.

With the transition of the electronic declaration center to the every-day operating stage, the conceptual principle of their work will not change: the interaction with customs clearance

check points where actual control is carried out will be based on the technology for the remote issuing of goods.

Since the EAEU Customs Code establishes the priority of the electronic form of documents submission, and is based on the specifics of the work of the electronic declaration center, the system improvements of its functioning are aimed at creating and developing the technologies that will exclude the negative remote and indirect participation of the declarant in the declaration procedures regardless of the declared goods categories (the implemented contactless method of dealing with almost random distributions of customs declarations between customs officials).

Despite the generally positive experience of the experiment, some problems were observed when using the electronic declaration center.

One of the difficulties is the problem of the information security, including ensuring the reliable and uninterrupted operation of the equipment, the communication channels, and the technology protection. This raised a need to comply with new parameters. With the active use of digital technologies, the dependence on the technical equipment of customs authorities, the quality work of the Unified Automated Information System, and other information resources increase. The information leaks, the data can be lost due to errors and malfunctions of the system. Currently, the main burden of data storage and its processing lies with customs check points and customs offices. The system stability should be ensured by a set of additional measures that will improve the reliability of the equipment and of the communication facilities, as well as will give constant monitoring of the information and of the technical service in terms of the uninterrupted operation of software systems and tools.

They are required to solve the interaction problems between the electronic declaration center and customs clearance check points (actual customs control) as well as between other functional units of Customs in the course of making or agreeing on decisions. For example, is not regulated the procedure of the actions of the electronic declaration center and the customs clearance check point when conducting customs examinations as part of the remote issuing of goods. It is necessary to legally fix the procedure for conducting customs examinations as well as amend the existing orders.

During the functioning of the electronic declaration center, there were such shortcomings as the irregularity of the declaration distribution, of the direction of their adjustments to the departmental customs clearance check points, which was different from that previously used by the declarant or customs representatives. There were problems in working out by the officials the procedures for information exchange of documents between the control points of customs

clearance and the points of customs clearance which will be issuing the goods. Therefore, the work to improve the functioning of the electronic declaration center should continue.

The analysis of the load factors which are involved in the work of the center of electronic declaration is carried out. Monitoring of this indicator makes it possible to assess the possibility of failures in the uniform distribution of declarations among customs clearance check points.

Summing up, the electronic declaration center is already an integral element of the system of customs authorities in Belarus, and its development is the main goal on the way to improve customs administration. The identified problems and the proposed recommendations will contribute to the acceleration and the simplification of the international trade, which is a priority task in modern circumstances, including the protection of the economic interests of the Republic of Belarus.

Kaliada Anastasiya Paulauna

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Piatrou-Rudakouski Anton Piatrovich, PhD in Economics, Associate
Professor

«The concept of post-customs audit: its essence and effectiveness of implementation»

Research Field:

Customs and Business: Cooperation Challenges

At the current stage of the functioning of the customs authorities of the different states, the actual direction of improving the effectiveness of their work is the development of the concept of post-customs audit, which accelerates the process of customs clearance, due to the reduction of customs control time during the movement of goods, allows to identify risks and weaknesses in the systems of importers or exporters by visiting their places of storage of goods, as well as the use of resources of customs authorities becomes more expedient, and this determines the relevance of the subject of this research.

Post-customs audit is successfully applied in many countries of the world and has a positive effect both for the state and for foreign trade participants. This is due to the fact that its application contributes to the simplification of customs procedures and the prevention of violations of customs legislation. According to Standard 6.8 of the Kyoto Convention (the International Convention on Simplification and Harmonization of Customs Procedures, signed in

Kyoto on May 18, 1973), when conducting a post-customs audit, representatives of the customs service cooperate with the persons being audited, and the latter are interested in such checks¹.

According to the recommendations of the WCO on post-customs audit, if an organization conducts an audit of its documentation voluntarily, it gives it a number of preferences, such as:

- the ability to pass through the «green corridor»;
- the priority procedure for customs operations;
- the transition to an absolute electronic document flow when providing documents;
- a customs officer will not need to request documents for identical goods within the same contract;
- excludes contact with a representative of the customs authorities, except in cases of customs inspection or examination of goods².

Based on the above, we can propose the following concept of post-customs audit in the EAEU.

The purpose of the post-customs audit is to obtain guarantees that the customs declarations have been completed in accordance with the requirements of the legislation, customs payments have been accrued and paid in full and have been received by the budget, as well as to accomplish an analysis of the activities of the audited person by checking accounting and customs declarations.

The tasks of post-customs audit include:

1. Prevention of violation of the customs legislation of the EAEU by the client company.
2. Verification of the legality of operations carried out by participants of foreign economic activity.
3. Carrying out an economic analysis of the activities of client enterprises in order to identify risks in their implementation of foreign economic activity.
4. Documentary verification and confirmation of the reliability of operations related to the implementation of foreign economic operations of the enterprise.
5. Formation of a statistical database on the number and types of violations identified during the customs audit.

¹ Agapova, A.V. The possibilities of applying foreign experience in customs control after the release of goods in Russia/ A.V. Agapova // Scientific Journal of ITMO Research Institute. Series: Economics and Environmental management. 2014. -No. 4. - pp. 7-13.

² Dudova, M.V. Target directions for the development of customs control after the release of goods in the conditions of the Single Economic Space / M.V. Dudova // Bulletin of the University (State University of Management). 2014. - No. 8.- pp. 109-114.

6. Compilation of a database by customer client categories depending on the frequency and severity of violations.

7. Development of relevant methods of customs audit in order to reduce violations of customs legislation and to increase the efficiency of customs authorities.

The object of the post-customs audit is accounting books, invoices, document flow, commercial information, business goals, transactions after the import of goods, customs declarations.

The implementation of the proposed concept are carried out by such entities as representatives of customs authorities. In the structure of the customs authorities of the EAEU member states, it is necessary to form a post-customs audit unit, whose employees will be customs officers who have been trained under the training program for its implimentation. They will exercise their powers in the position of «customs auditor». At the same time, auditors and audit organizations will not be able to conduct inspections of persons engaged in foreign economic activity¹.

The concept assumes that the post-customs audit will consist of 8 stages. Let's characterize each of them.

Stage 1. The review preceding the audit.

At this stage, the customs authorities conduct a review of the activities of the person they are interested in and, based on the results of this review, decide whether it is advisable to conduct an audit at the place of activity of the audited person or to request the necessary documents. The adoption of such a decision depends on the scal and location of the audited person. During the review, the persons conducting the audit collect data concerning the structure of the audited organization, the nature and value of goods, data on expenses related to the sale of goods, and the accounting system is also should be studied. Based on the results of the review, representatives of customs authorities assess the weaknesses and strengths of the organization's activities within their competence.

Stage 2. Meeting with the importer.

At the first meeting with the importer, the customs auditor receives documents such as commercial invoices, purchase orders, invoices, records, contracts, agreements, inventory records, business correspondence, registers.

¹ Gorelova, I. V., Butenko, E. S. Development of the concept of postcustoms audit and its application in the Russian practice of customs administration / I.V. Gorelova // Electronic scientific journal «Customs and foreign economic activity of companies». 2017. - №1.

Stage 3. Meeting of the auditor and the representative of the audited person.

This stage involves a meeting of the customs auditor with an official representative of the audited person at the location of the customs authority. During the meeting, the subject, goals and objectives of the audit are discussed, and a coordinator is appointed – a representative of the audited company, who will directly interact with the customs auditor and be responsible for providing all necessary documents to the customs authorities.

Also, at this stage, an audit questionnaire may be completed. In such questionnaire, data concerning the organizational structure of the audited person, transactions, forms of payment, cost, goods and supplies are indicated.

Stage 4. Conducting internal corporate control.

The stage is based on the fact that before the start of the audit, the customs authorities encourage the audited person to conduct self-assessment, verification and analysis of their activities.

Stage 5. Coordination of the audit.

Throughout the entire time of the audit, the customs auditor informs the coordinator of the audited person about the expected results of the audit.

Stage 6. Final Conference.

At the final meeting, the customs auditor reports on the results of the audit and provides an opportunity to clarify the results of the conclusion so that the final report is prepared qualitatively. One copy of the prepared report should be handed to the audited person, and the second one to the relevant customs authority for making a final decision.

Stage 7. Final report.

The customs auditor draws up the final report and passes one copy to the coordinator of the person being checked, and leaves the second one at the customs authority.

Stage 8. Follow-up visit.

Representatives of the customs authorities may conduct a follow-up audit to ensure the implementation of the results and recommendations for changes.

In conclusion, it should be noted that post-customs audit has a positive effect on the development of the customs service due to the fact that:

1. The process of customs clearance is faster, because of the reduction of the time of customs control during the movement of goods.
2. Risk assessment and risk response become more accessible.
3. It becomes possible to identify risks and weaknesses in the systems of importers or exporters by visiting their places of storage of goods.

Thus, the proposed concept of post-customs audit makes it possible to use the resources of customs authorities more expediently and can bring a greater effect.

Kaliada Yana Paulauna, Haleznik Viktoryia Dzmitryeuna

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Piatrou-Rudakouski Anton Piatrovich, PhD in Economics, Associate Professor

«Information technologies in the field of transport»

Research Field:

Innovative technologies in international trade.

Currently, in order to include transport in the logistics system, it is necessary to informatize transport and provide it with telecommunication technologies. For example, in motor transport, the use of video indicators of operational data warning of congestion and accidents along the route, the introduction of a collision prevention system, the use of a navigation system in cars, transport management using satellite communications, which allows to optimize the route, and based on changes in the market – to re-target capacity in a more profitable direction. These information technologies greatly facilitate the organization and management of transport processes. Let's take a closer look at some of them.

1. Satellite transport monitoring systems

Satellite transport monitoring is a mobile object monitoring system based on satellite navigation systems, cellular and/or radio communication equipment and technologies, computer technology and digital maps.

The principle of operation is to track and analyze the spatial and temporal coordinates of the vehicle. There are 2 monitoring options: online – with remote transmission of coordinate information and offline – information is read upon arrival at the control room.

A mobile module is installed on the vehicle. It allows you to transmit data using wireless networks of mobile operators. The received data is analyzed and given to the dispatcher. In the offline version, there is no need for remote data transmission, which allows to use cheaper mobile modules and refuse the services of mobile operators¹.

The mobile module can be built on the basis of satellite signal receivers operating in NAVSTAR GPS or GLONASS standards. At the same time, in comparison with NAVSTAR

¹ Kurochkin, D.V. Transport logistics: practice. manual / D.V. Kurochkin. – Minsk: Alpha Book, 2018. – 636 p.

GPS, the GLONASS system still works less reliably and gives a large error in calculating the location of objects.

For additional information, additional sensors connected to a GPS or GLONASS controller are installed on the vehicle, for example:

- fuel consumption sensor;
- fuel level sensor in the tank;
- temperature sensor in the refrigerator, etc.

The cartographic basis plays an important role in satellite monitoring software. The more detailed and high-quality maps are used in the system, the more convenient it is for dispatchers to monitor and monitor the location of vehicles. As a rule, in programs that have a client part, the cards are installed directly on the user's computer. And web systems use online maps, which, thanks to the Web GIS server, are loaded as needed. Web-GIS allows you to simultaneously use maps such as Yandex.Maps, Google Maps, OpenStreetMap, Bing Maps and others.

2. Transport management system

The Transport Management System (TMS) is a software package that automates the business processes of transport management, makes them transparent in real time and ensures compliance with specified quality standards.

The transport management system has the following advantages:

- geographic simplification of supply chain processes, for modes and carriers;
- automation of business operations for faster and more accurate billing and documentation;
- improved visibility and increased security, especially during transit;
- ability to track cargo both locally and globally on the same platform;
- improved compliance with import and export regulations minimizes fines and shipment delays;
- improving customer service and increasing customer satisfaction through real-time updates and reducing delivery delays¹.

Many business entities, realizing the advantages of the TMS system, began to implement this software product. For example, this system was implemented at JSC «Minsk Crystal».

3. CRM system 4Logist.com for freight forwarding organizations

¹ Trotskaya, N.A. Transport in commercial activity / N.A. Trotskaya. – M.: Asmap, 2010.

The system 4Logist.com – this is a universal software for freight forwarding companies. The system is a SaaS solution that allows the manager and employees to be not tied to the workplace, but to promptly solve emerging issues in any place where there is Internet access¹.

Thanks to this system, it is possible to reliably and easily streamline and optimize absolutely all the processes related to the forwarding activities of the organization.

The system interface is designed to be as simple and convenient as possible. The program consists of blocks. Each block contains the corresponding intuitive functionality that helps to speed up the accounting and order management, information retrieval and execution of other workflows.

To the Director the online system allows to control information about sales, to standardize company processes, to store confidential data, etc; the Manager, for their part, is able to automatically generate documents with customers and carriers, to save time when searching for the right information, to search for transport from the database according to various criteria.

4. Cargo and transport search systems on transport exchanges

Enterprises often face the need to search for carriers (forwarders). Today, the transport exchange can help in this.

The Transport Exchange is an Internet platform for the exchange of data on goods awaiting shipment and idle free transport, which is an integral part of the information and logistics infrastructure and performs the functions of a virtual logistics operator. Exchanges operate in real time.

To date, almost all the transport exchanges are electronic. Advantages of exchanges are:

- up-to-date information updated online directly by market participants;
- easy navigation when searching for information;
- relatively low cost of registration (for paid exchanges).

Currently, there are more than 100 transport exchanges in Europe. They range from small exchanges with a few users to large companies trusted by thousands of users [2].

5. Using the TRANSPark system

TRANSPark is a free electronic application that allows carriers, freight forwarders and those who are engaged in route planning in companies to determine in real time the availability of safe parking lots along the route of the vehicle and book them. In total, the application has

¹ Kurochkin, D.V., Logistics and supply chain management: practice. manual / D.V. Kurochkin. – Minsk: Alpha Book, 2016. – 784 p.

data on parking in 53 countries around the world. The application provides information about the level of security and amenities available on the territory of each parking zone, and displays the availability of additional services for drivers.

The use of TRANSPark by international drivers makes transportation generally safer, since carriers can use the safe parking areas registered in the application.

It is important to note that the use of information technologies in the field of transport allows organizations to automate most processes, as well as achieve not only maximum profit, but also minimize costs. The introduction of information technologies has significantly increased the efficiency of companies involved in international transportation by facilitating the tracking of international transportation vehicles and planning their safe route.

Kotlyarova Daria Andreevna

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Piatrou-Rudakouski Anton Piatrovich, PhD in Economics, Associate Professor

«Digitalization of customs authorities' activities»

Research Field:

Customs and Business: Cooperation Challenges

The accelerated pace of globalization, as well as the intense use of digital technologies, affect the development of modern customs, creating new «impulse» aimed at creating a favorable environment for international trade, the development of customs administration, as well as bringing relations between participants in foreign economic activity and customs authorities to a new level.

The coronavirus pandemic, which emerged in 2020 and brought multi-level quarantines and lockdowns, forced all the world to activate the use of digital technologies. So, today, the concepts such as «distance education», «remote work», «online shopping», «electronic services» and many other terms, that recently seemed unreal to us, have entered our daily life so deeply that they have already become routine.

In this regard, the governments of different states, so that their countries would not be among the «laggards», were forced to pursue a policy of «digital transformation». And, since all spheres of activity of any state are affected by digitalization, then, as in many other areas, there is an increase in digital transformation in the customs sphere due to the creation and implementation of digital technological products and programs. Currently, automated systems of

some customs operations are functioning, as well as whole digital block for tracking the movement of goods and control.

The World Customs Organization (hereinafter referred to as the WCO) declared 2016 the year of «Digital Customs»– the year in which customs authorities should actively demonstrate the use of information and communication technologies (hereinafter referred to as ICT) to collect and guarantee payment of customs duties, to control the movement of goods, people, transport and money, as well as to ensure the security of cross-border trade¹.

As for the EAEU, the issues of deeper integration of information technologies into the activities of customs in the EAEU have also become relevant since 2016, that is, about a year after the formation of this Union: various projects were considered that simplify the implementation of the planned four freedoms and the formation of single markets in the Eurasian space. As a result, a large document «The Digital Agenda of the EAEU 2016-2019-2025» was developed. It describes the steps previously taken to form a digital space in Eurasia and serving as the basis for the policy of ensuring the expected development to 2025².

The main directions of creating the digital space of the EAEU include:

- digital modernization of integration processes, transfer of all institutions to a new way of life;
- creating the ground for the formation of digital markets and ensuring a high level of consumer protection;
- system development of digital infrastructures, digital platforms, convergence of classical infrastructures with digital infrastructures and development of digital assets;
- industry and cross-industry digital modification, contributing to the formation of previously unknown industries within the digital economy;
- development of conditions for the development of talents, the formation of networks and centers for ensuring the digital transformation of the economy³.

The speed of the creation of the EAEU Digital Space, and the implementation of state policy on building of a digital economy, require, as many experts note, the formation of digital platforms in various industries and spheres.

¹ Digital customs is a modern international trend. Essential characteristics and predicted effects [Electronic resource] – 2017. – Access mode: <http://bookonline.ru> – Access date: 10.03.2022.

² Implications of Big Data for Customs - How It Can Support Risk Management Capabilities. – Official website of the World Customs Organization. [Electronic resource] – 2017. – Access mode: <http://www.wcoomd.org> – Access date: 11.03.2022.

³General approaches to the formation of the digital space of the Eurasian Economic Union in the future until 2030 [Electronic resource] / Website of the Eurasian Economic Commission. – Access mode: <http://www.eurasiancommission.org/>. – Date of access: 09.03.2021.

Now, we have the necessary minimum of information technology, which in the future will serve as an integral basis for the introduction of more advanced programs and technologies for the transition to «digital customs»: risk management system; electronic declaration system; electronic document management; pre-notification system; various databases, etc.

Digital customs is a comprehensive model focused on the future, according to the norms of international law, in the era of the creation of electronic products. Digital Customs refers to any automated or electronic activity that contributes to the efficiency, effectiveness and coordination of customs activities. The purpose of digital customs is the gradual introduction of cloud technologies for data storage and the Internet for effective control of the supply chain of goods, as well as for interaction with other customs administrations.

Recently, customs has been undergoing constant changes, which are associated, first, with the transition from paper to electronic or paperless customs, and subsequently, with the transition to digital customs.

The introduction and use of information and communication technologies, various databases, cloud technologies, combining information obtained through electronic customs technologies, the Internet and mass media, suggests the concept of «Digital Customs».

The United States of America is a great example which can give a better idea of the application of the concept of digital customs and the results of its activities. This is justified by the fact that the United States is one of the largest and most developed economies in the world, and is a world leader in the development and application of electronic declaration and in the digital economy.

In modern conditions, the US Customs Service has been using advanced automated system technologies in its activities for many years to simplify and accelerate interaction with trade participants, which leads to an increase in the quality of customs services and decision-making on the release of goods.

Already in the 90s, the ACS (Automated Commercial System) – system of automated customs administration and control processes was gradually introduced in the USA. As a result of the service modernization, a project of an Automatic Export System (AES) was put forward and implemented. It was created to accumulate information about export licenses issued, in addition, it contained information on imported goods which have a value above 2.5 thousand dollars.

Thus, an innovative environment is an opportunity for the US Customs administration to provide access to all areas of activity of the US Customs and Border Protection. The list of

digital customs technologies based on the recommendations of the WCO was formed by the US Customs Administration.

The innovative approach in the US Customs and Border Protection consists in the systematic development of technical equipment and efficient use of resources, taking into account the necessary investments and the involvement of labor resources¹⁴.

For a more profound understanding of the concept of «digital customs», a comparison should be made between it and the already well-known concept of «electronic customs». This will allow not only to identify the distinctive points, but also to consider in detail the advantages of digital customs, forming certain conclusions:

1. Differences depending on the qualifying features:

a) electronic customs: electronic document management; electronic payment of customs duties and taxes; electronic processing; electronic declaration; preliminary additional information before loading the goods; automation of customs work on the principle of «24/7»; electronic duty calculator; mobile services (information on the status of goods); electronic return of goods;

b) digital customs: hyperconnectedness; Big Data processing; use of the Internet and mass media (including social networks); telematics; transport telematics (satellite monitoring of transport); building automation (organization of production); telematics of services (business, commerce, logistics, government); cloud technologies; Internet of things; mobile technologies and cellular networks (for monitoring the location of unmanned vehicles)¹.

2. Electronic customs is a necessary basis for the transition to the next phase of «digital customs», which comes as an evolution from the electronic economy to the digital economy.

3. The retrospective analysis of the «Digital Customs» allows to determine the following phases: «paperless» (customs clearance by filing an electronic customs declaration) – «electronic» collection, accumulation, risk analysis in electronic form) – «digital» (big data processing, tracking of the latest unmanned vehicles, almost complete automation with minimal participation of an official of the customs authority).

4. The entity of electronic customs is the exchange of data on the principle of automated control system to automated control system for effective coordinated border management, the formation of a stable functioning of the «single window» system and cooperation with other border agencies.

¹ Digitalization of the activities of customs authorities, implementation of the concept of «Digital Customs»[Electronic resource] – 2021. – Access mode: <https://elar.urfu.ru/bitstream> – Access date: 10.03.2022.

5. The entity of digital customs is revealed through the use of ICT, big data, telematics, cloud technologies and the Internet for effective control of the supply chain of goods, and for interaction with other customs administrations¹.

Despite the existing differences, it should be noted that the mentioned concepts fulfill general goals in the field of customs: they change the global economic situation for the better, increase the efficiency and speed of work not only of customs authorities, but also of subjects of foreign economic activity, respond to violations of customs and other laws support international trade and help to get other important goals.

Thus, the implementation of the concept of «Digital Customs» will allow customs authorities to keep up with the development of the modern world, which is constantly undergoing drastic changes due to the scientific, technical and digital progress, as well as this concept will provide customs authorities with confidence in further development. It should also be noted that it is impossible to maintain competitiveness without proper changes. Since the implementation of the digitalization concept brings with it a stream of important innovations, the activities of customs authorities will keep its high level, if this one's will be adopted and implemented in practice.

Kushner Ekaterina Dmitrievna

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Ermolenko Elena Vladimirovna, PhD in philology, Associate Professor

«Efficiency of customs and tariff regulation of foreign trade in the Republic of Belarus: analysis and ways to improve»

Research Field:

A secure business environment for economic development

In accordance with the Law of the Republic of Belarus No. 347-Z dated November 25, 2004, customs tariff regulation is a method of state regulation of foreign trade in goods, carried out by establishing, introducing, changing and terminating customs duties on goods transported across the customs border [1]. The mechanism of influence of customs tariff regulation on foreign trade activity consists in its direct impact on the exchange of goods between countries through the application of customs duties.

The key instrument of the mechanism of customs and tariff regulation of foreign trade activity is the customs tariff. The customs tariff is an instrument of foreign trade policy and state regulation of the domestic market of the country in its interaction with the world market [2]. The classic functions of the customs tariff are protectionism (protection of domestic goods from

foreign competition), fiscal (replenishment of the state budget) and regulatory (influence on the formation of the structure of production, pricing mechanism, development of industries).

As a methodological approach to assessing the effectiveness of customs tariff regulation, the following can be distinguished: the degree of implementation of the fiscal, protective and regulatory functions of the customs tariff.

Since the Republic of Belarus is a full member of the Eurasian Economic Union (hereinafter – EEU), when assessing the effectiveness of customs and tariff regulation in the Republic of Belarus, it would be logical to analyze various aspects and criteria for the functioning of a key element of customs and tariff regulation, that is, the customs tariff, precisely within the framework of the EEU.

So, at present, the Common Customs Tariff (hereinafter – CCT) of the EEU includes 12,196 tariff lines.

When analyzing the CCT of the EEU, first of all, the differentiation of tariff rates is of interest. The largest share of rates calculated using the advalorem component falls within the range from 5 (inclusive) to 10% (included in the next range) and amounts to 43.88%, rates from 10 to 15% account for 23.87% of all CCT rates of the EEU, from 0 to 5% - 20.77%, from 15 to 20% - 7.86%, the share of rates of 20% and above is 3.62%.

A feature of the EEU CCT is that its rates are linked, i.e., they cannot exceed the agreed level. The CCT of the EEU establishes the rates of import customs duties, which are the main instrument of customs and tariff regulation. However, there are additional instruments directly related to the application of the EEU CCT duty rates, including tariff quotas, tariff incentives and tariff preferences. These tools make it possible to change the rates of import customs duties established by the EEU CCT in the direction of their reduction, subject to certain conditions. The presence of such instruments contributes to the performance of the regulatory function of the mechanism of customs and tariff regulation.

The effectiveness of customs tariff regulation largely depends on the degree of detail of the commodity nomenclature and the level of differentiation of customs duty rates of the tariff. These two indicators are closely related to each other.

Calculations have shown that in the CCT of the EEU, rates of 3, 5, 10 and 15% are most often used. They cover 65.63% of all tariff rates, and if we add the share of zero rates, then 81.56%. At the same time, the largest share of 39.52% has a rate of 5%. Rates other than those considered account for only 18.44% [3].

Thus, the CTT of the EEU, with a high degree of detailing of the commodity nomenclature, is characterized by a low level of differentiation of customs duty rates, which

indicates the impossibility of fully implementing the protective and regulatory functions of customs and tariff regulation, since such differentiation does not allow taking into account the specifics of the production and consumption of specific goods, selective and targeted application of the tariff. A large number of rates of the same size indicates the predominantly fiscal nature of the EEU CCT.

The construction of import customs tariffs should be based on the principles of tariff escalation and effective tariff. Compliance with these principles greatly enhances the protective and regulatory functions of customs and tariff regulation.

In the EEU CCT, the principle of tariff escalation is not fully observed. The main identified inconsistencies are weakly expressed tariff escalation, relatively high rates of customs duties on raw materials and semi-finished products. In many cases, the rates of customs duties on semi-finished products and components are almost equal in size to the rates on finished products or even exceed them. This creates a situation where the production of finished products is not sufficiently protected and stimulated, since in conditions of preferential protection for the production of intermediate goods, finished products are more exposed to foreign competition, and high protection of raw materials and materials contributes to their production. Therefore, according to this indicator, the insufficient effectiveness of customs and tariff regulation should be recognized.

Another principle of building a customs tariff, the observance of which is aimed at implementing the regulatory function of customs and tariff regulation, is the principle of an effective tariff.

To assess compliance with the effective tariff principle, it is most expedient to consider the groups of goods presented in Section XVI of the EEU Common Commodity Nomenclature («Machinery, equipment and mechanisms; electrical equipment; their parts ...»). For this purpose, on the basis of the Decision of the EEC Council dated July 16, 2012 No. 54 «On approval of the unified Commodity Nomenclature for Foreign Economic Activity of the Eurasian Economic Union and the Unified Customs Tariff of the Eurasian Economic Union» [4], the arithmetic average rate and the share of zero rates were calculated for these groups in them (table 1).

Table 1 - Compliance with the principle of efficient tariff

Group	Arithmetic average simple rate	Share of zero rates
84	2,77	61,51
85	4,38	46,09

Source – Electronic resource [3]

According to the data obtained, groups 84 and 85 are characterized by a low level of tariff protection (group 84 has the lowest non-zero level of protection among all CTT groups of the EEU), while at the same time a high share of zero rates in them. Therefore, it should be recognized that the principle of an effective tariff is observed, ensuring the implementation of the regulatory function.

The next important indicator reflecting the trends in customs tariff policy is the level of tariff protection.

The calculations have shown that the real level of tariff protection for the Republic of Belarus is significantly lower than the one set by the CCT of the EEU, while according to the WTO this level is one of the lowest among all the member states of the EEU, which means that its domestic market is most susceptible to competition from foreign goods.

The analysis carried out allows to conclude that for the EEU, including the Republic of Belarus, the customs and tariff policy in recent years has taken a course towards trade liberalization. However, a further reduction in the level of tariff protection may have a negative impact on certain sectors of the economy of the Republic of Belarus due to increased competition from imports both in the domestic market and in the markets of the EEU member states, which are the main importers of Belarusian products.

The solution to the problems related to increasing the efficiency of the use of measures of customs and tariff regulation of foreign economic activity in order to ensure economic security is that it is necessary to partially revise the rates of customs duties and taxes in a certain period of time.

The fiscal orientation of the customs tariff prevails in the state. By such actions, the Republic of Belarus is trying to reduce the import of imported goods into the customs territory of the Customs Union, or at least increase the final cost of these goods in the domestic market, which will reduce competition with domestic producers of similar goods. The use of tariff quotas as a protective measure, that is, in order to ensure economic security, is of paramount importance, allowing to ensure the protection of Belarusian producers without a further increase in the level of prices on the domestic market.

The use of specific and combined rates for the purpose of increasing the efficiency of the customs and tariff regulation of the Republic of Belarus will, firstly, significantly minimize losses in the payment of customs duties in cases of declaring goods using deliberately distorted customs value data, and secondly, to a certain extent degree to prevent the importation of low-quality goods into the customs territory of the state.

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2 Svinukhov, VG Customs-tariff regulation of foreign economic activity and customs value / VG Svinukhov. - M. : Economist, 2009. - 272 p.

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4 Decision of the EEC Council dated July 16, 2012 No. 54 «On Approval of the Unified Commodity Nomenclature for Foreign Economic Activity of the Eurasian Economic Union and the Unified Customs Tariff of the Eurasian Economic Union» [Electronic resource]. – Access mode: <http://www.consultant.ru/document/>

Limanovskiy Alexander Mikhailovich, Myadelets Alexander Vasilyevich

Belarusian National Technical University, Republic of Belarus

Supervisor: Lyudmila Alexandrovna Bitus, Chief Inspector of the Minsk Regional Customs

«The use of the blue channel as a new stage in the development of post-customs control»

Research area:

Simplification of the State Control Procedure.

Customs control is aimed at ensuring the security of national and economic interests on the territory of the Republic of Belarus and the entire Eurasian Economic Space. Nevertheless, such activities should not be accompanied by significant expenses of material resources and time. Today, one of the ways to accelerate the control of cross-border movement is the customs checks after the release of goods. This form allows avoiding detaining goods at the border and using modern methods to assess the correctness of determining all aspects of the import of goods.

The definition of customs control after the release of goods or post-customs control is not given in the Customs Code of the EAEU. Based on this, the best definition is given in the provisions of the Kyoto Convention. Thus, customs control after the release of goods is a form of customs control carried out in order to verify accounting data and other data necessary to confirm the accuracy of the customs declaration information after the release of goods¹.

It is worth noting that the terms «post–customs audit» and «customs inspection» are synonymous in foreign sources, which is impossible in the Belarusian legislation since such

¹ The International Convention on Simplification and Harmonization of Customs Procedures of May 18, 1973 [Electronic resource] – Access mode: <https://docs.cntd.ru/document/1901082> - Access date: 20.04.2022.

control in the Republic of Belarus is carried out exclusively by customs authorities, while audit is a form of independent verification.

Customs control is regulated by both supranational and national legislation. This fact leads to the difference in the methods of conducting inspections. In particular, significant differences are observed in the use of the «dual channel» system. Classic red and green channel are used in Belarus.

The Republic of Kazakhstan has switched to the use of «four-channel system». Thus, in addition to the red and the green, the yellow and the blue channels are used. The yellow channel is used to check documents and information from those business entities that have an average level of risk or are selected by officials or the system randomly. The most complicated is the scheme of using the blue customs channel.

The blue channel is a customs control channel that allows the release of goods without any form of customs control, using automatic approval of the customs declaration (automatic release of goods), but with post-customs inspection based on a random choice of the subject being checked. Most often, such a system is intended for authorized economic operators. Nevertheless, business entities that are not AEO can also use the blue channel to transport goods¹.

It is important to note that the blue channel in the context of post-customs control is used only in some countries which are not members of the EU. In the European Union, the blue channel is intended for persons who travel by air within the Union and do not carry goods subject to declare. Such a system does not touch control after the release of goods².

In Kazakhstan, the blue channel is used in two main directions:

1) Conditional release of goods. The goods are subject to mandatory certification with the indication of such information in the goods declaration. If the data is confirmed during post-control, the product is transferred to the green channel and released without restrictions.

2) Post-customs control. In this case, the goods are released without any restrictions, but they continue to be controlled by the customs authorities. As a rule, during such forms of customs control, a desk check is used, which can be combined with a tax check. The object, as a rule, is the customs value, the correctness of determining its structure, the inclusion of all necessary elements, such as royalties, transportation costs of goods, etc.

¹ The customs has fully launched a risk management system with four color channels [Electronic resource] – Access mode: <https://www.spot.uz/ru/2019/03/04/customs/> - Access date: 20.04.2022.

² How to act at customs [Electronic resource] – Access mode: <https://www.spot.uz/ru/2019/03/04/customs/> - Access date: 22.04.2022.

If the result is positive, the goods are also transferred to the green channel. Otherwise, additional forms of customs control may be assigned to the objects of inspections, including an unscheduled exit customs inspection, a counter exit customs inspection, or the detention of previously released goods may be carried out¹.

The introduction of the blue channel requires a serious degree of automation and a developed risk-management system. In Kazakhstan and other countries, such as the Republic of Moldova and Uzbekistan, automatic approval takes place using the Customs integrated information System «ASYCUDA World» within 60 days after the release of goods. If all the information in the declaration is correct, the customs official puts a mark «verified». In the opposite case, a protocol on the violation of the established norms is drawn up. Upon completion of the post-customs inspection, an act on such customs control is drawn up within 15 days².

An important point of using the blue channel system is the automatic release of goods, which is the goal of customs authorities that do not even use the post-customs channel.

Automatic release of goods is the permission of customs authorities to use goods in accordance with the customs procedure after preliminary verification of documents/information (usually a customs declaration) by the information system of customs authorities without the participation of officials. Since after the automatic release, only a part of the goods in the blue channel are subject to further checks, the auto-release system should work properly. At the moment, auto-release has a number of significant drawbacks.

Conscientious participants of foreign economic activity are more often subjected to post-customs control than other participants. Since automatic release is usually carried out by «risk-free» declarants, they are more often subjected to subsequent energy-intensive checks, which may also reduce the effectiveness of such checks.

«Risk-free» declarations are considered, in respect of which no risk minimization measure has worked. *Risk-minimization measures* – customs inspection, verification of documents and information, coordination with functional departments, etc. This type of declaration is the main one for using in the blue channel.

The risk management system is the only verifying entity. In case of a framework error, an «incorrect» customs declaration is likely to be released, since officials do not check it additionally, and only a part of them is checked in the blue channel. Nevertheless, the smooth

¹ What do you need to know about the blue channel? [Electronic resource] – Access mode: <https://alaics.kz/article/tpost/0xx7nblsa1-cto-nuzhno-znat-o-sinem-koridore> - Access date: 23.04.2022.

² A. Bragish Features of customs control after the release of goods in the Republic of Moldova // Bulletin of innovative technologies. – 2018. – Volume 2.No. 2(6) – pp.27-31.

operation of the system with optimal risk profiles and a selection system for post-control will be able to neutralize this problem.

At the moment, the automatic release system applies only to risk-free declarations of any level of risk of companies. As a rule, they make up 40-50% of the number of all declarations. This means that a high-risk company with a risk-free declaration can be issued automatically and not be subjected to further checks, i.e. be automatically transferred from the blue to the green channel. This creates an opportunity for such companies to violate the law.

The solution to this problem is automatic issuance only for risk-free declarations of low-risk companies. Such declarations should be checked at the post-customs control stage only if there are serious grounds to believe that there is a risk of violation of the law¹.

Thus, the system of the «blue» channel seems very promising, since it allows you to provide benefits to conscientious participants in foreign economic activity, reduce the time of customs control and increase the flow of revenue to the budget by providing guarantees to entities. The use of the blue channel will reduce the workload for customs officials while crossing the border, and will also ensure a high level of control over all aspects of the company's activities.

Lipukhina Alexandra Vasilievna, Kartysheva Darya Alexandrovna

Belarusian National Technical University, the Republic of Belarus

The research advisor: Zhevlakova Anastasia Yurievna, lecturer

«Control of the movement of goods containing intellectual property»

Research Field:

Intellectual property as an object of international trade

The customs authorities of the Republic of Belarus take measures in order to protect the objects of intellectual property, in accordance with the Customs Code of the Eurasian Economic Union and national legislation. Thus, the Civil Code of the Republic of Belarus defines intellectual property as the results of intellectual activity and the means of individualization of participants in civil circulation of goods, works or services.

The law defines counterfeit goods as goods containing objects of intellectual property (objects of copyright and related rights, industrial property rights) If the movement of such goods

¹ Automatic release of goods: regulatory framework and practice [Electronic resource] – Access mode: <https://declarant.by/ru/news/avtomaticheskij-vypusk-tovarov-normativnaya-osnova-i-praktika/> - Access date: 23.04.2022.

across the customs border or other actions with such goods under customs control entails a violation of the rights of the right holder protected by the law.

Counterfeiting includes a range of measures, including:

Registration of intellectual property objects in the Customs Register of Objects of Intellectual Property of the Republic of Belarus and the Unified Customs Register of Objects of Intellectual Property of the Member States of the Eurasian Economic Union.

Initiation of administrative and criminal proceedings by the right holder.

Today, the problem of strengthening the national dignity and authority of the country on the world stage through the preservation of historical and cultural heritage is topical. According to the data of Belstat, a chart of foreign trade turnover of goods of group 97 of Commodity Nomenclature of Foreign Economic Activity «Works of art, collectors' items and antiques» was constructed (Pic.1).

As we can see, there has been a positive trend over the past five years, and the graph is growing rapidly. Over the past year, the growth rate was 139%, which indicates a strong foreign trade turnover of this category of goods.



Picture 1. Foreign trade turnover of goods of group 97 of CN of FEA

A significant part of the total volume of trade of goods of the 97 group of Commodity Nomenclature of Foreign Economic Activity for the period of 2017-2021 hold the goods of heading 9705 «Collections and collectibles» - about 78% of the total value of foreign trade turnover. In the second place were placed items of the heading 9701 «Paintings, drawings and pastels, collages and decorative images» - 13% of the total value, then products of the heading 9703 «Originals of sculptures and figurines»- 6%. Foreign trade in artworks and antiques

belonging to headings other than those mentioned above accounted for a small share of the total value of exports and imports of goods of group 97 of Commodity Nomenclature of Foreign Economic Activity.¹

In this regard, the control of the movement of cultural property is one of the priorities at the present stage. Cultural property belongs to the category of goods, in respect of which there is the permissing procedure of import into the customs territory of the EAEU and (or) export from the customs territory of the EAEU, in accordance with the Decision of the Board of the Eurasian Economic Commission 30 «On non-tariff regulation measures». According to the Criminal Code of the Republic of Belarus, deliberate non-return of historical and cultural property, if such return is mandatory, is punishable by imprisonment for up to seven years, with or without a fine. The social danger of this crime lies in the potential loss of unique works of art, antiques, which are the common heritage. The export of such cultural property from the territory of the Republic of Belarus is carried out solely on the basis of a conclusion (authorization document) issued by the Ministry of Culture in accordance with the established procedure.

According to data from the State Customs Committee, in 2021 the customs authorities of the Republic of Belarus identified 17 offences related to the illicit movement of cultural property. The objects of the offense were: furniture, household items, in the amount of 827 pcs., coins in the amount of 181 pcs., icon in the amount of 406 units, cold weapons (knives) in the amount of 10 units, medals costed more than 218 thousand Belarussian rubles.²

Thus, it should be understood that the control of the movement of cultural property is of particular relevance today because of the high potential risk of the loss of unique works of art, which are the common heritage of the nation.

Mazurok Aleksey Nikolayevich

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Piatrou-Rudakouski Anton Piatrovich, PhD in Economics, Associate
Professor

«Prospective directions for the development of customs and tariff regulation in the EAEU»

¹ Interactive information and analysis system for the dissemination of official statistical information// National Statistical Committee of the Republic of Belarus [Electronic resource]. - Access mode: <http://dataportal.belstat.gov.by/AggregatedDb>. – Access date: 20.03.2021.

² Law enforcement activities for 2021// Customs authorities of the Republic of Belarus. [Electronic resource] - Access mode: <https://www.customs.gov.by/pravookhranitelnaya-deyatelnost/pravookhranitelnaya-deyatelnost-za-2021-god/>. – Access date: 10.04.2022.

Research Field:
Customs and Business: Cooperation Challenges

The foreign trade policy of the EAEU is aimed at promoting the sustainable economic development of the EAEU member states, diversifying economies, innovative development, accelerating integration processes and, in general, further developing the EAEU as an effective and competitive integration association within the global economy. Economic management methods in the field of foreign trade policy are implemented through the development of a unified customs and tariff regulation of foreign economic activity in the EAEU. The unified customs and tariff regulation is based on the application of the EAEU Unified Customs Tariff (hereinafter referred to as the EAEU UCT), which is a set of customs duty rates that are mandatory for assessment when performing import foreign trade operations, taking into account possible benefits (exemptions from the tariff)¹.

The main purpose of customs duties, as a reflection of the indirect nature of their collection, is to regulate the import of goods into the territory of the Republic of Belarus based on the domestic market conditions and the potential of domestic producers. Customs duties are applied for the following main purposes:

- optimization of the import structure;
- protection of the internal market;
- modernization of domestic production;
- integration into international markets;
- replenishment of the revenue part of the budget².

The legal basis for customs and tariff regulation within the EAEU is the Treaty on the Eurasian Economic Union dated May 29, 2014 (hereinafter referred to as the Treaty on the EAEU), the Protocol on the Unified Customs and Tariff Regulation (Appendix No. 6 to the Treaty on the EAEU), the Customs Code of the EAEU, the Decision of the Council of the Eurasian Economic Commission dated July 16, 2012 No. 54 «On approval of the unified Commodity Nomenclature for Foreign Economic Activity of the Eurasian Economic Union and the Unified Customs Tariff of the Eurasian Economic Union» (as amended on April 13, 2021), Decision of the Customs Union Commission dated November 27, 2009 No. 130 «On the unified

¹ Kolesnikov, A. Improving the mechanism of customs and tariff regulation in the Eurasian Economic Union / A. Kolesnikov, O. Lushkevich // Market of transport services (problems of efficiency increasing) / Belarusian State University of Transport. – Homiel, 2018. – № 1(11). – P. 122-132.

² Batashev, R. Specifics and mechanisms for the application of customs duties in the regulation of foreign economic activity / R. Batashev // Economics and business: theory and practice. – 2020. – №12-1. – P. 76-80.

customs and tariff regulation of the Eurasian Economic Union»(as amended on April 23, 2021 No. 33).

The EAEU UCT establishes the rates of import customs duties, which are the main instrument of customs and tariff regulation. However, there are additional instruments directly related to the application of the EAEU UCT duty rates, including tariff quotas, tariff incentives and tariff preferences. These tools make it possible to reduce the rates of import customs duties established by the EAEU UCT, subject to certain conditions.

The effectiveness of customs tariff regulation largely depends on the degree of detail of the commodity nomenclature and the level of differentiation of customs duty rates of the tariff. These two indicators are closely related to each other. In the EAEU UCT, the most commonly used rates are 3%, 5%, 10% and 15%¹.

The EAEU UCT, with a high degree of detail of the commodity nomenclature, is characterized by a low level of differentiation of customs duty rates. It indicates that it is impossible to fully implement the protective and regulatory functions of customs and tariff regulation, since such differentiation does not allow taking into account the specifics of the production and consumption of specific goods, selective and targeted application tariff.

Let us consider the example of goods from groups 72 and 73. Goods 7203 10 000 0 «Products of direct reduction of iron ore», 7207 11 110 0 «Semi-finished products made of iron or non-alloy steel containing less than 0.25 wt.% carbon of rectangular (including square) cross-section less than double thickness rolled or continuous cast from free-cutting steel» and 7304 11 000 1 «Pipes for oil or gas pipelines made of corrosion-resistant steel intended for operation in an environment containing hydrogen sulfide (H₂S)». From this example, it follows that iron as a raw material, semi-finished products from it and some finished products can be imported at equal tariff rates.

In product group 72, there is another of the problems described: the separation of product lines is too detailed. In the section «Primary products; products in the form of granules or powder» (headings 7201-7205) all product lines except commodity group 7204 are subject to an import duty rate of 5%, so some examples of differentiation such as «containing 1wt.% or less silicon» and «containing 1 wt.% or more silicon», subject to equal rates, do not seem to be necessary.

One of the main conditions for achieving effective customs and tariff regulation is the necessity to understand the goals that need to be achieved. The objectives of the application of

¹ Treaty on the Eurasian Economic Union [Electronic source] : [signed in Astana on May 29, 2014] // National Legal Internet-Portal of the Republic of Belarus. – Access mode : <http://www.pravo.by>. – Access date : 16.04.2022.

the Common Customs Tariff are described in Art. 42 of the Treaty on the EAEU. However, the goals set cannot be estimated in terms of the criterion «effectiveness - the degree of their achievement of goals» for the following reasons:

- it is determined that conditions must be provided for the effective integration of the Union into the world economy but it is not defined what serves as evidence of the effective integration of the Union into the world economy;
- no signs have been formulated that make it possible to objectively assess the degree (measure) of achieving rationalization of the commodity structure of the import of goods, the rational ratio of the export and import of goods;
- there is no fixed criterion to establish what changes in the structure of production and in the structure of consumption of goods in the EAEU (not in individual states, but in the Union as a whole) indicate progressive changes and what should be attributed to regressive changes;
- it is not established which sectors of the Union's economy should be supported.

The presence of an insufficiently effective customs tariff regulation mechanism in the EAEU hinders the implementation of an active and integral customs policy of the Union and does not create conditions for ensuring the economic security of the Member States.

Improving the efficiency of the current EAEU UCT by changing its structure and observing the basic principles of construction will allow achieving higher revenues to the state budget and high accuracy in managing the flow of foreign goods. The diversity and specificity of the influence of the customs tariff on the development of foreign trade relations and the economy of both the Member States individually and the Union as a whole require a balanced approach to determining the level of duties, taking into account the totality of possible consequences. In the context of the globalization of world economic relations, the competitiveness of domestic goods, services, enterprises and the country as a whole has become a complex indicator that determines the future of the country. Thus, it is extremely important to fulfill the strategic task for Belarus to enter the world economy as a harmoniously developed country that owns modern management and production technologies. Within the framework of this direction, keeping in mind the problems identified in the course of a comprehensive analysis of the current EAEU UCT, we consider it necessary to make the following proposals:

- exclusion of division into sub-items and sub-sub-items of those commodity items of the EAEU UCT, where the detailing is not justified from an economic point of view;

- increasing the level of differentiation of the EAEU UCT rates for goods items with a wide gap in the EAEU UCT customs duty rates for various sub-items through the introduction of the practice of applying customs duty rates containing tenths and hundredths;
- increasing the level of compliance with the principle of tariff escalation in the EAEU UCT by reducing the rates of import customs duties on semi-finished products relative to the rates on finished products, which will increase the level of protection of finished products and stimulate its production.

Marinich Yana Nikolaevna, Chislova Elizaveta Vadimovna

Belarusian State University, The Republic of Belarus

The research advisor: Tararyshkina Lyubov Ivanovna, PhD in Economics, Associate Professor

«Automated customs clearance systems using the EAEU, EU, ASEAN and MERCOSUR as examples»

Research Field:

Innovative technologies in international trade

All goods crossing the border of a country go through a number of special procedures, including customs clearance. In order to simplify and accelerate customs clearance, each country has introduced its own automated system. The aim of this research is to investigate the application of such systems in the case of representatives of the four biggest integration bodies. The relevance of this study is to seek the benefits of using customs clearance systems in different countries to improve the systems already in place and implement them in interested countries.

Within the framework of the Eurasian Economic Union (EAEU), let us consider an automated customs clearance system based on the example of the Republic of Kazakhstan. Since 1 April 2018, the customs authorities of the Republic of Kazakhstan have been using the ASTANA-1 automated information system based on ASYCUDA for customs declaration in all customs procedures. The introduction of the integrated customs component of the automated system of customs and tax administration Astana-1 made it possible to optimise customs procedures and reduce the administrative and time costs of participants in foreign economic activity in the Republic of Kazakhstan¹.

The clearance process, from goods import to clearance, allows participants of foreign economic activity, being on a single information platform, to perform any operation, from

¹ Electronic declaration of IS Astana-1 [Electronic resource] // Taxes in Kazakhstan. – Access mode: <https://nalogikz.kz/docs/yelektronnoe-deklarirovanie-is-astana-1-2.html> - Date of access: 22.04.2022.

preliminary information to control after the release of goods, which significantly accelerates the processing of data. The automated Astana-1 system allows preliminary information to be formed, which is then transformed into a transit declaration. Once the goods have arrived at their destination, it is taken into account in the creation of an electronic storage document, which in turn is automatically used in the formation of the goods declaration. Automatic registration of goods declarations as well as automatic release of declarations is provided for. In the Astana-1 information system, customs declaration is carried out along the following channels:

1. Green channel (in the absence of risks the release is carried out, with the time for release not more than 1 minute).
2. Blue channel (risk profile actions are focused on control of customs value, classification of goods and country of origin).
3. Yellow channel (in cases of deviation of statistical value of goods from the customs value indicator).
4. Red channel (additional customs control measures are assigned).

Another obvious advantage is the reduction of additional costs for businesses, such as the cost of storing goods in temporary storage warehouses, payment for the services of brokers, etc. The electronic exchange of information between a foreign trade participant and customs authorities is also convenient¹.

Another key integration association is the European Union (EU). Here let us highlight the ATLAS system in Germany. ATLAS is a German Customs administration system that provides digital and automated clearance and control of the cross-border movement of goods. Documents such as customs declarations or import duty notifications are submitted electronically and transmitted to the customs office. Relevant decisions and notifications from the customs office are also sent digitally.

An advantage of ATLAS is the speeding up of registration procedures. Under ATLAS, documents such as invoices or preferential documents can be dispensed with in most cases. Further speeding up the procedure is achieved by enabling the customs declaration to be submitted to ATLAS in advance, i.e. before the actual arrival of the goods. This means that the goods can be decided in advance and can also be received earlier.

The following procedures can be fully handled with ATLAS IT support: *import; export; dispatch ATLAS (NCTS)* (NCTS stands for New Computerized Transit System. The ATLAS

¹ Electronic customs clearance using IS «Astana-1»[Electronic resource] // News of Kazakhstan as of today, latest world news, legislation. – Access mode: <https://www.zakon.kz/4983787-elektronnoe-tamozhennoe-deklarirovanie.html>- Date of access: 22.04.2022.

transit system is used to handle the transfer to transit procedures as well as the termination and discharge of transit procedures. Simplified «Authorised Consignor» and «Authorised Consignee» or «Authorised Consignee TIR» procedures are supported through a foreign trade participant interface); *ATLAS-EAS* (consolidated entry and exit declarations) allows electronic submission of declarations to customs authorities¹.

Consider the National Trade Platform of Singapore, an ASEAN member. The Network Trading Platform (NTP) is a universal trade and logistics ecosystem that supports digitalization efforts and connects players across the trade value chain, in Singapore and abroad. Its goal is to lay the groundwork for Singapore to become a leading hub for trade, supply chain and trade finance. The advantage of the NTP system is that it is a universal trade information management system linked to other platforms. This next-generation system offers a wide range of trading services and combines an open, innovative mechanism for developing analytics and new services using cross-industry data, includes a processing center that enables reuse of data to reduce costs and streamline processes.

Singapore's National Trading Platform allows for tri-state, state-to-state and business-to-business collaboration in a single information environment, providing a wide range of government and business services that are available online. As Singapore's National Trade Platform is supposed to be an open innovation platform, it also highlights potential new services to ensure «continuous trade»: *market insight* (online experts, updating trade news, gathering market and activity information); *customer search* (crowdsourcing products and services, partner information); *document creation* (cloud-based system); *trade financing* (e-commerce finance portal); *delivery arrangement* (multimodal service through Singapore, selection of vessel for dangerous cargo); customs declaration, etc².

In the MERCOSUR subregional economic and trade union, comprising Argentina, Brazil, Paraguay and Uruguay, the Single Window for Foreign Trade (VUCE) serves as an automated customs clearance system. This platform is a facilitation mechanism, which is the only way to receive and process information related to foreign trade transactions. It also focuses on regulating the issuance of permits and certificates required by current regulations for import,

¹ ATLAS. Customs System. LIS Logistics Software [Electronic resource] // Logistische Informationssysteme AG. – Access mode: <https://www.lis.eu/en/lexikon/atlas/> – Date of access: 22.04.2022.

² Koh, J. New Approaches for Single Window Development. National trade platform as a promising model of «single window» in the Republic of Singapore [Electronic resource] // International scientific-practical conference on cross-border paperless trade «Single Window on the crest of a new technological mode». - Access mode: http://www.eurasiancommission.org/ru/act/tam_sotr/edi... - Date of access: 19.04.2022.

export and transit operations of goods¹. The «Single Window for Foreign Trade» includes government agencies involved in foreign trade operations as well as private sector organizations and foreign trade companies registered in special customs registries.

The main objectives of this mechanism are: facilitation and acceleration of international operations that contribute to competitiveness and economic development; improvement of quality, efficiency, customs risk management, security, harmonization and responsiveness of processes and controls; strengthening public protection with regard to the quality of food and medicines, smuggling of cultural property, counterfeiting, hazardous waste, drug trafficking and others.

VUCE is designed as a comprehensive services platform that facilitates compliance with non-tariff rules and restrictions prior to customs clearance, provides transparency, simplifies and empowers foreign trade operations and facilitates their logistics.

Having analyzed the above-mentioned automated customs clearance systems, we can conclude that these systems are quite similar, as they have similar objectives. In some countries, these systems are the latest introduction, and in some countries similar systems have been in use for years. Each country has its own algorithm for customs clearance of goods, as well as unique interaction with other government agencies. But in spite of this, all systems have the same objective: simplification and acceleration of customs clearance, which is successfully implemented thanks to information technology in order to speed up foreign trade operations.

The automated customs clearance systems that we studied are of interest from the perspective of their possible implementation in other countries as well.

Moroz Nikita Ruslanovich
Belarusian State University of Transport

The research advisor: Morozova Oksana Vladimirovna, PhD in Economics, Associate Professor

**«Comparative characteristics of US and EU import tariffs in the context of
Belarusian export»**

*Research Field:
Foreign practice of application of customs tariffs*

The customs tariff policy and the customs tariff are the bases of facilitation international trade. Various methods for the application of measures and instruments of customs and tariff

¹ Qué es la VUCE? [Electronic resource] // AFIP. - Access mode: <https://www.afip.gob.ar/vuce/caracteristicas/definici...> - Date of access: 18.04.2022.

policies allow to solve many priority social and economic problems related to the economies of states including problems that come from beyond the scope of export-import activities, in particular, reforming and modernizing the economy, maintaining a certain level of domestic prices, stimulating the growth of promising industries, replenishing budget revenues, etc. Customs policy is an effective tool with the help of which the state can stimulate the growth of national production, promote the export of goods, stimulate or limit the import of anything ¹.

As for the economy of the Republic of Belarus, in 2021 Belarusian products were exported to the markets of 174 countries. The increase in exports of goods was noted in all regions all over the world. The main trading partner of Belarus is Russia, in 2021 it accounted for 49% of the value of foreign trade in goods, 41% of exports, 57% of imports. The European Union is the 2nd trading partner, accounting for about 20 % of trade turnover. Important European countries importing Belarusian products to Germany, Poland, the Netherlands, Lithuania, Italy, Latvia. In 2021, Belarus managed to increase the export of products to 21 EU countries. The main trading partners of Belarus in the service sector are: the EU countries (31% of the foreign trade turnover), Russia (30%), the USA (11%) and China (4.5%) ².

And there is a turning up interest: what's the comparison of foreign import tariffs, namely the EU and the USA ones, with the tariff applied in the Republic of Belarus within the boundaries of the EAEU?

Just to specify, Eurasian tariff is single-column. So, it's better to start with the US tariff, which has been used by US Customs for over 40 years, and has a more complex structure compared to the European one.

US customs tariff

The US Customs Tariff was passed by Congress and took effect on January 1, 1989. The US Customs Tariff includes a hierarchical structure designed to describe all goods in international trade, determine customs duties and quotas, and for statistical purposes, too. This structure is based on the international Harmonized Commodity Description and Coding System proposed by the World Trade Organisation [1].

Unlike the Common Customs Tariff of the EAEU, the US tariff is multi-column, and its rates are presented in 2 columns, the first of which is subdivided into two as well.

¹ Theoretical and methodological foundations of the customs tariff formation: Monograph / V.E. Novikov M.V., Krainova, O.V. Kruglova, E.A. Chernyshevskaya; State state educational institution of higher education «Russian Customs Academy». - Moscow, 2015. - 208 p.

² Ministry of Foreign Affairs of the Republic of Belarus [Electronic resource]: [official. website]. – Access mode: <https://mfa.gov.by/trade/#:~:text=%>. – Access date: 05/24/2022.

The 1st column, the preferential tariff, contains duty rates applicable to goods imported from countries to which the US extends preferential treatment. The column «General» contains the standard international trade duty rates applicable to countries that have been granted MFN (most favoured nation) treatment. According to American laws it's not necessary to sign special agreements to provide this regime; it is automatically used by all states. The «Special» column contains duty rates established under special preferential customs programs in accordance with the American Generalized System of Preferences (GSP). The United States has been using the GSP since 1976.

Goods valued at more than 1,500 dollars need a Form A Certificate of Origin so that they could be eligible for import preferences into the United States, and this certificate must be presented at customs clearance.

In the 2nd column there are the rates for goods from countries that do not use preferential treatment in the United States (Cuba, Laos, North Korea). From April 9 this year, Belarus and Russia will also be included in this list.

As a result, the amount of applicable duties will depend on the declared country of origin.

Imported goods (unlike exported goods) in the United States continue to be a subject of port and handling charges. The port dues rate is 0.125% of the customs value of the imported goods. The import handling fee is 0.34% of the customs value of the imported goods. This fee applies to shipments worth over \$2,500. Accordingly, the legislation establishes the minimum (2 dollars) and maximum (485 dollars) quantity values of this fee.

Goods exported to the United States:

1. Mining dump trucks (the share of Belarus is about 30%). Russia, Great Britain, United Arab Emirates, Ukraine, Uzbekistan, Zimbabwe, Morocco, Germany also became the largest buyers of Belarusian mining dump trucks.

2. Tractors. In the global production of tractors, Belarus is one of the ten largest manufacturers. The share of Belarusian tractors is about 7-10%.

3. Potassic fertilizers, 5% of which is supplied to the US market (Table 1)¹.

¹ Harmonized tariff scale [Electronic resource]: [official. website]. – Access mode: <https://hts.usitc.gov/current>. – Access date: 04/08/2022.

Table 1 –Rates of import customs duties in regard to Belorussian export

Commodity	Rate
Dump trucks	25%
Potassic fertilizers	0%
Tractors	0%

As we see, it is clearly demonstrated that both tractors and fertilizers are the subjects of zero-rate duties, but this does not mean that Belarus has any preferences or is included in the list of developing countries formed by the United States – not at all. In this case, this is simply a favorable combination of the supplier's capabilities and the buyer's desire to purchase goods, and without a decline in the desire of the same producer (in this case, the Republic of Belarus) to sell products through the application of high duties.

EU customs tariff (TARIK)

The Common Customs Tariff in EU is one of the most important components of the European customs regulation, since the revenues collected on the basis of the customs tariff come directly to the EU, being one of the important sources of its budget. The tariff is approved by the European Commission. Customs duty rates are regularly reviewed and approved by the prescriptions of the EuroCommission. On the basis of its decisions, new groups of goods are introduced in accordance with the approved commodity nomenclature.

In practice, the EU tariff is also multi-column, but the «Special» column rates are mainly applied; rates are linked to preferential agreements, the EU Generalized System of Preferences. Almost 80% of EU tariff rates are ad valorem.

The European customs and tariff policy is aimed at maintaining the competitiveness of resident producers. In connection with this purpose, goods necessary for domestic production, the demand for which cannot be satisfied at the expense of own resources (raw materials, some semi-finished products), are subject to minimum customs rates, or are imported duty-free (for example, ores - 0%, oil 3.5 -4.7% depending on the type, natural gas - 0.7%). Goods for which the EU has competitive production are taxed at average rates to ensure competition. Goods whose producers do not need support are subject to duties of 15% or more.

In 2020, the European Union remained the second trade and economic partner of Belarus. Trade with the EU amounted to \$11.9 billion. Exports from Belarus to the EU amounted to 5.5

billion US dollars, imports – 6.5 billion dollars. The import-export balance was negative in the amount 1 billion dollar, unfortunately¹.

The main export items traditionally were **oil and oil products** – 20.4%, **wood products** – 18%, **ferrous metals** – 10.4%, **furniture and building mechanism** (group 94); **fertilizers** (31) - 7.5%; **carts and parts of rolling stock** – 4.2%, **other machines and mechanisms** – 4.5%. A number of exported commodity groups are presented in Table 2².

Table 2 – **European tariff rates for Belarusian exports**

Commodity	Rate
Wagons, trolleys	5% / st.
Furniture	5,6%
Potassic fertilizers	0%, but for this moment they are forbidden to import

Thus, relying on above-mentioned, it can be declared that the tariff of the USA and Europe are identical both one to another in structure and in the concept of application, but differ from the tariff of the EAEU, since it does not have additional columns, the rates of which would be used in relation to preferential goods, countries that would be provided with MFN, for example, by the EAEU. So it can be surely said that the US and EU tariffs are more universal, multipurposeful, codified and more convenient to use which subsequently simplifies the process of calculating customs payments and other duties.

Nestserava Yana Aleksandravna

Polotsk State University, The Republic of Belarus

The research advisor: Grikis Vasil Petrovich, Senior Lecturer, Department of Constitutional Law and Public Administration

«The Interaction of Border and Customs Control Services »

Research Field:

The Interaction of Border and Customs Control Services.

This article is devoted to the border and customs services' description; in particular, what kind of work the organizations do and what they represent, the both services' differences and

¹ Embassy of the Republic of Belarus in the Kingdom of Belgium and the Grand Duchy of Luxembourg [Electronic resource]: [official. website]. – Access mode https://belgium.mfa.gov.by/ru/bel_eu/economy/#. – Access date: 05/24/2022.

² Council Regulation (EEC) No. 2658/87 of July 23, 1987 on tariff and statistical nomenclature and on the Common Customs Tariff [Electronic resource]. – Mode of access: <https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A31987R2658>. – Access date: 04/07/2022.

similarities, how the interaction between the services is carried out, and how they ensure the effective development and the efficient functioning of the State.

If briefly described, the border control officers are governmental employees who check people and their documents directly at the border check point, and customs officers are the governmental employees who check what kind of goods and belongings people who are crossing the border possess and carry out.

Customs authorities and border service authorities belong to the state administration bodies the main purpose of which is to ensure national security at the state border and around the border area. Economic and border security depend on their well-established joint activities to fulfill the duties and tasks assigned to them by the State. The similarity of the border and customs authorities lies in their function to protect the State as well as in their activities which are closely related to the state border.

The Customs Service of the Republic of Belarus is of key importance in the regulation of foreign trade relations of our country. The main activities of the customs authorities of the Republic of Belarus are to ensure the full and timely payment of customs duties, the detection and suppression of offenses in the customs sphere, and the conduct of customs control.

The Border Control Service plays an important role, too. Among its main functions one can single out the organization of the protection of the State Border of the Republic of Belarus and the organization of the processes for legal passing through the border by individuals and their vehicles. The important qualities for those who want to work for border control services are the responsibility, stress resistance, confidence, discipline, tact, erudition, and intuitiveness.

Customs and border authorities are the «face» of the State as they stand for the security of the Republic of Belarus. The employees of these services are the first to be seen by any person who is crossing the border. We believe that the work of the border authorities is impossible without the cooperation with the customs services. Therefore, their interaction and cooperation are essential for the development and functioning of a strong State.

The process of crossing the state border of the Republic of Belarus is carried out in accordance with the cooperation of customs and border authorities. The assistance of these two services is necessary both for the economic security and for the protection of the state borders of the Republic of Belarus. The interaction of the border and customs authorities is manifested if persons illegally crossing the border transport goods which are prohibited or restricted for the import or export.

The interaction of customs and border authorities most often takes place at road and rail check points and at airports, since both the border control of people who are crossing the border and the customs control of their luggage are carried out at the same time.

The objectives of the interaction are as follows:

1. To reach the efficient work of the border and customs authorities of the Republic of Belarus during the implementation of the organizational and practical measures while maintaining the economic interests of the Republic of Belarus;
2. To carefully coordinate the work of both services when people are passing through the border check points, as well as their vehicles and goods;
3. To create and protect the conditions that will enhance the acceleration and improvement of the quality of border and customs control work process;
4. To effectively use the forces and tools of data collection when performing the tasks that are assigned and entrusted for functional performance.

The most effective joint activities of the border and customs services can happen only on the basis of the timely and detailed plan clarifications. At the same time it is vital to discuss and agree on variations or changes of actions which are different in nature, as well as to implement joint operations in the event of a change in any external or internal organizational circumstances. Also, without maintaining regular communication between the services it is hardly feasible to exchange information on the situation. That is why, frequent working and professional contacts between officials of these services is one of the guarantors for the increase in the effectiveness of ensuring national security. And constant monitoring of the precise implementation of the agreed procedures when implementing the tasks is the preferred method of achieving the goals set for both services.

The Border Authorities of the Republic of Belarus report to the customs authorities of the Republic of Belarus on emerging circumstances concerning a number of issues like:

- the persons who are directly or indirectly involved into illegal displacement of goods and vehicles at the state border;
- the ways and/or methods of illegal transportation of goods and vehicles across the border;
- the new factors that can cause a destabilization of the situation at the border crossing check point and on its territories;
- the attempts made by organized criminal groups to involve officials of the customs authorities of the Republic of Belarus into criminal activities.

In its turn, the Customs Services of the Republic of Belarus inform their colleagues on a number of issues like:

- the facts that may cause the deterioration of the situation at the border and on the border territory;
- the attempts made by specially organized criminal groups to involve the military personnel of the border services of the Republic of Belarus into criminal activities;
- the new ways, forms, and methods of illegal movement of goods and vehicles across the state border;
- the persons or groups of persons engaged in illegal activities on the border area; the information about their accomplices as well as tactics and with a separate request about persons who are administratively liable for the violation of the national and international customs legislation.

Summing up, it is important to highlight that the interaction between the customs and border services of the Republic of Belarus plays a big role in the country. These services ensure the implementation and proper conduct of both customs and border control of goods, citizens, and vehicles. The interaction between the customs authorities and the border services ensure the economic security of the Republic of Belarus and the protection of the state border of the Republic of Belarus. The interaction of these services can be considered as a mutual assistance, mutual support, and mutual cooperation. Without close contact between the customs services and the border services it would not be possible to carry out the control at borders efficiently, as it is done currently.

Nuviliou Vyacheslav Sergeyeovich, Butsanets Konstantin Sergeyeovich

Belarusian State University of Transport, Republic of Belarus

Supervisor of studies: Putyato Olga Vasilyevna, Senior Lecturer, the Department of Customs Affairs

«Technical means of detection and identification of explosives»

Research area:

Modern technical means as a basis of the effective border management.

Until recently for search of explosives canine services which possess such advantage, as ability to find out vapours of explosives in a mode of real time at their concentration in air to 10-16 g/sm³ were involved. To implement such a function in technical devices is not an easy task,

which is now largely solved and implemented in modern gas analytical devices - measuring devices, analyzers to determine the qualitative and (or) quantitative composition of gases.

It is worth noting that the sensitivity of the canine nose is both a great advantage and a disadvantage. The essence of the advantage is the ability of the dog to pick up the smell of explosives at a distance of 1-3 metres in low concentrations of substances in the air.

The disadvantages include the large variety of factors that distract, annoy, and interfere with a dog's ability to perform its actions. In addition, very often the organizers and perpetrators of terrorist attacks use all possible methods to mask the scent of explosives travelling across customs borders, including offenders who may try to incapacitate the dog, even to the point of death. In addition to these factors, weather and climatic conditions, especially humidity, local turbulence, and temperature, affect the performance and duration of dogs.

Additionally the use of dogs to facilitate the search and identification of various types of explosives, special equipment (customs control equipment) can be used to help Customs administrations provide reliable information about the cargo being handled.

Examples include the devices in service with the Belarusian and Russian customs services for the detection and identification of explosives:

1. Pilot-M portable explosive vapour detector;
2. Spray for detection of explosive traces «Poisk-HT»;
3. EVD-2500 Explosive Vapour Detector.

Portable explosive vapour detector «Pilot-M».

«The Pilot-M» is a portable explosive vapor detector designed to detect explosives in unsealed cavities and traces of explosives on the surface of the inspected objects. Detection occurs by taking air samples from the surface or from the interior cavity of the inspected objects and analyzing samples for characteristic components of explosive vapors.

The sampling device allows the collection of particles and explosive vapours onto metal concentrator nets, which allows sampling in highly dusty and smoky environments where the direct use of the detector is difficult or there is a risk of contamination¹.

Spray for detection of traces of explosives «Poisk-HT».

Chemical indicators of explosives «Poisk-HT» are kits of express analysis of explosives, which are used for detection and identification of explosive objects by their trace amounts on human hands, clothes, postal parcels, correspondence, as well as on other suspicious objects.

¹ Pilot-M manual, 2021. - 2-3 p.

Explosive identification kit «Poisk-HT» is often used in the field, at public events, as well as by commercial companies in checking any goods for explosive objects. It can also be used by civilians. The kit detects explosives such as tetril, RDX, TNT, octogenes (sensitivity $1,0 \cdot 10^{-6} \text{ g/cm}^3$)¹.

Explosive Vapor Analyzer EVD-2500.

The EVD 2500 is capable of detecting a wide variety of explosives, including ICAO markers. On-board preparation takes just under 60 seconds and on-board analysis takes 15 seconds. There is no radioactive source, no carrier gas and no consumables.

The sample is taken through a special suction nozzle. The analysis results are shown on the LCD display. In the event of an alarm an audible signal is emitted².

The movement of prohibited substances, including explosives, is a growing problem worldwide and requires the use of high-quality and highly accurate technical means of customs control.

To complete the picture of this study, it is worth comparing the performance of two similar technical means: «EVD-2500 and Pilot-M. The comparative characteristics of these devices are presented in the table below.

Table - Comparative characteristics of two technical devices of the same type

Indicator	«EVD-2500»	«Pilot-M»
Ready for operation	Not more than 60 seconds	Not more than 10 seconds
Time of response about presence of explosives	Not more than 10 seconds	Not more than 1 second
Indication of the presence of explosives	Graphical, photic, audio	Audio, graphical
Samples memory function	Yes	None
Operating temperature range	-5°C to +55°C	+5°C to +40°C
Rechargeable battery operable	Yes	Yes
Weight	3 kg	1.8 kg

Analyzing the performance of the devices, we can conclude that the portable explosive vapor detector «Pilot-M» in some technical characteristics is inferior to the explosive vapor analyzer «EVD-2500», but it is more convenient for operational work despite the lack of such features as saving information about the selected samples and light indication.

¹ Lavanda-U [Electronic resource]. - Access mode: <https://www.lavanda-u.ru>. - Access date: 21.04.2022.

² Autoclear «Introsopes and analysers» [Electronic resource]. - Access mode: <https://www.intro-scop.ru>. - Access date: 21.04.2022.

To summarise the results of the study, it should be noted that the use of technical means of customs control facilitates and increases the efficiency of customs authorities. Such machines can be used both independently and in co-operation with canine services.

A significant advantage of gas analyzers is their portability and operability, as well as their immunity to external stimuli. As in any other area of customs activity, the effectiveness of the use of technical means of customs control depends directly on the functionality of the apparatus itself and on the experience and qualifications of the employee using it.

Pavlovich Julia Vladimirovna

Belarusian National Technical University, The Republic of Belarus

The research advisor: senior lecturer Labkovych Olga Nikolaevna

«Customs logistics in Belarus at the present stage»

Research Field:

Customs and Business: Cooperation Challenges

Since our country is located almost in the very center of Europe, it has become a significant player in the regional market of transport and logistics services.

The Republic of Belarus is a transit country. It is crossed by two international transport corridors: Cretan Corridor II (Berlin - Warsaw - Minsk - Moscow - Nizhny Novgorod), Cretan Corridor IX (Helsinki - St. Petersburg/Moscow - Kyiv - Chisinau) and its branch IX (Kaliningrad/Klaipeda - Vilnius - Minsk - Kyiv - Chisinau).

Our country ensures the safety and efficiency of transit. Transportation services are provided by road, rail, air and inland water and pipeline modes of transport.

Logistics is the process of controlling the movement and storage of raw materials, components and finished products in the economic turnover [2]. The customs component in logistics is an important element in ensuring the effective functioning of the entire logistics system as a whole. The main goal of customs logistics is to optimize foreign economic activity.

The Republic of Belarus, has a certain technological lag in this area. The reasons for this economic phenomenon are the following:

- the country are few links between manufacturers, suppliers and consumers, which must be combined into one system;
- the creation of logistics systems requires significant investment and so on;

In order to reach a new level in the field of logistics, the Government worked out a development program. In 2017, the Concept of the logistics system of the Republic of Belarus was adopted for the period until 2030. The main purpose of the document is to identify

promising directions in the development of the logistics system of the Republic of Belarus. This Concept contributes to the sustainable economic development of the country and to meeting the needs for effective promotion of goods on international and national markets [1].

The Concept aims to meet by 2030 the following goals:

- growth of The Republic Belarus in the world rating to the level of at least 50th place according to the LPI logistics efficiency index;
- increase in the volume of logistics and forwarding services by 2 times in relation to 2016;
- increase in transit revenues in relation to 2016 by 2 times.

LPI (Logistics Performance Index) is a rating established by the World Bank to assess the performance of the logistics industry in countries around the world. In 2018, Belarus ranks 110th in the LPI ranking, behind Russia (85th place), Ukraine (69th place), Lithuania (43rd place) and others [3].

At the moment, the situation on the border is not developing in the best way. The throughput has decreased several times, respectively, all significant indicators have fallen. According to the statistics, if the volume of services decreases by 2 times in a given year, then by 2030, all indicators will fall. To prevent this, it is necessary to pay attention to cargo turnover, transit, export and import of goods and services.

Effective development of the economy of the Republic of Belarus is impossible without the development of foreign trade relations. The results of foreign economic activity are one of the main sources of formation of the revenue side of the budget. The successful development of foreign economic activity depends on customs policy and on the interaction of customs authorities and foreign trade participants.

Literature:

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Petrashina Polina Viktorovna

Belarusian State University of Transport, Republic of Belarus

Scientific supervisor: Piatrou-Rudakouski Anton Piatrovich, Candidate of Ec. sciences,
Associate Professor

«Customs authorities in a system of ensuring economic security»

Research area:

Customs in the context of globalization and regionalization.

The economy of any country is a huge, complex, very dynamic system, and ensuring economic security allows to maintain stable and effective economic development, the results of which are economic independence, timely renewal, improving people's well-being, as well as achieving foreign economic development.

Economic security – this is a system of measures, a set of economic, geopolitical, legal and other conditions aimed at protecting national interests in the economic sphere, which have a regulatory impact and actively counteract external and internal threats, protect the vital interests of the country in relation to its resource potential, create internal immunity and external protection from destabilizing influences, ensure the competitiveness of the country in the world markets and the stability of its financial position, they provide affordable living conditions and decent development of the individual and society [1].

The need to ensure economic security is one of the main ones in the life activity system of both an individual and society and the state as a whole, which seek to protect themselves from undesirable external influences and internal changes.

It should also be noted that the important characteristics of the economic development process of each country are orientation, consistency and sustainability, which in turn depends on management, which is regulated through an appropriate mechanism.

Among the organizational mechanisms that have sufficient capabilities for the effective organization of the economic security system, customs authorities should be singled out. At the same time, such a management mechanism should be implemented taking into account international standards, as well as the interests and needs of the state and society of a particular country.

Modern conditions of functioning of customs authorities assume a high degree of dynamism, which is connected, firstly, with the processes of globalization and integration in the

foreign economic system, and, secondly, with the need to simplify and accelerate all procedures. Taking this into account, the customs authorities simply need to constantly develop in order to solve the tasks and perform the functions assigned to them.

The Customs Service is one of the basic institutions of the economy in ensuring the economic interests of any state. Customs policy and customs service initially, due to the specific nature and structure of customs affairs, are aimed at ensuring economic security. Customs is an instrument for ensuring the economic interests of the state, its sustainable development, and national economic security. And these goals can be achieved only as a result of the implementation of a purposeful customs policy of the state to regulate foreign economic activity [1].

The role of customs policy is obvious, given that today in the modern world, the viability and efficiency of any national economy depends on integration into the world economy, and the latter, in turn, assumes such a ratio of exports and imports that the new resources received stimulate the national economy for further development. Customs policy, its specific nature and diversity is manifested in the diversification of the functions performed by customs authorities.

Ensuring the economic security of the country, prompt response to emerging risks and threats in the field of customs, achieving completeness of collection of payments to the budget, creating favorable conditions for doing business on the basis of improving the quality and effectiveness of customs administration while minimizing the costs of providing activities – all this is the customs service [1].

The fulfillment of new tasks in the implementation of the state customs policy may require new ways and means of its implementation or adjustment. However, whatever tasks are assigned to the customs authorities, together they will be aimed at protecting economic security [2].

It is important to note that the customs services of the EAEU member states take part in ensuring economic security through the implementation of their assigned functions – fiscal, regulatory and law enforcement.

The fulfillment of the fiscal function, which is basic for customs authorities, is determined by ensuring compliance with economic interests through the collection of mandatory payments administered by customs authorities.

For example, customs duties accounted for the largest share in the national budget of the EAEU states in the republics of Belarus and Kyrgyzstan (16.6% and 12.8%, respectively, in 2020), in Russia – 9.8%, in Kazakhstan – 5%, in Armenia – 4.4% (as of 2020). It should also be noted that that in comparison with the previous periods of 2018 and 2019, the cumulative share

of customs duties in the revenue part of the national budgets of the EAEU states is decreasing. For example, in Armenia in 2019 there is an increase from 6% to 6.1%, and in 2020 – 4.4%. A similar trend can be traced for Kyrgyzstan, where in 2019 the share of customs duties in the budget was 14.8%, and in 2020 – 12.8% [3].

In general, this information indicates the great importance of foreign economic activity in the formation of national budgets, which, ultimately, directly and indirectly characterizes the role of customs authorities in ensuring economic security.

Speaking about economic protection measures, today only anti-dumping measures are used to a large extent in the EAEU. Thus, anti-dumping duties have been introduced for 21 categories of goods imported into the customs territory, most of which are industrial and relate to the field of mechanical engineering. In addition to the established non-tariff measures, licensing, import quotas and other technical barriers are actively applied. However, despite all the measures taken, the number of offences detected by customs authorities increases annually.

Implementing law enforcement activities, customs authorities conduct inquiries in cases of smuggling, evasion of customs payments and other crimes, carry out operational investigative activities, conduct administrative proceedings in cases of administrative offenses and bring persons to administrative responsibility.

Speaking about the Republic of Belarus, in 2021, the customs authorities of our country carried out purposeful work aimed at preventing the illegal movement of various categories of goods across the customs border of the EAEU [4].

According to the results of law enforcement activities in 2021, more than 28 thousand offenses were suppressed and 279 crimes were detected. The budget received more than 41 million rubles from the law enforcement activities of the customs authorities[4].

The largest number of offenses were detected in the sphere of illicit trafficking in narcotic drugs and psychotropic substances. In particular, the customs authorities of the Republic revealed 17 offenses related to the illegal movement of cultural property [4].

It should be noted that the issue of illegal movement of cash is under special control in the customs authorities.

The maintenance of customs statistics is also of great importance in ensuring economic security, since the information base serves as a kind of foundation for making appropriate management decisions in the economic sphere.

Thus, customs authorities have an important place in the mechanism of ensuring economic security. The modern customs policy and the active position of the customs authorities are one of the factors stimulating the improvement of economic security in the country. The

gradual modernization and improvement of the customs service in order to meet modern challenges and threats is an important element of ensuring the security of the customs border of the EAEU, the development of foreign economic relations of the republics with other states.

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Poznyak Valeria Alexandrovna

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Ermolenko Elena Vladimirovna., PhD in Philology, Associate Professor

«Customs and tariff regulation as a factor in attracting foreign investment in the economy of the Republic of Belarus»

Research Field:

Customs and Business: Cooperation Challenges

Solving the problem of attracting foreign capital to the economy of the Republic of Belarus is inextricably linked with the customs tariff policy, with the help of which special mechanisms for stimulating investment activity are developed and put into practice.

So, one of the tools to attract foreign capital are various customs benefits.

An international agreement that provides the provision of benefits on the payment of import customs duties, including investors, is the Agreement on the Eurasian Economic Union (hereinafter – EEU). In accordance with it, goods imported into the customs territory of the

Union may be subject to tariff benefits in the form of exemption from payment or reduction in the rate of import customs duty [1].

In turn, the Protocol on Uniform Customs Tariff Regulation establishes that tariff benefits in the form of exemption from payment of import customs duties provided for goods imported into the customs territory of the Union as a contribution of a foreign founder to the authorized capital [1].

And in accordance with the Decree of the President of the Republic of Belarus № 10 «On the creation of additional conditions for investment activities in the Republic of Belarus», an investor after the conclusion of an investment agreement, when implementing an investment project, is exempted from import customs duties and value added tax (hereinafter – VAT) collected by the customs authorities when technological equipment is imported into the territory of the Republic of Belarus for its use in the territory of the Republic of Belarus as part of the implementation of an investment project [2].

Based on the above articles of regulatory legal acts, investors have the right to import goods duty-free into the territory of the Republic of Belarus in the form of a contribution to the authorized capital, as well as import technological equipment necessary for the implementation of the investment project without VAT.

Stimulation of the inflow of foreign investment is also possible through such customs procedures as temporary importation, processing in the customs territory and processing for domestic consumption.

The use of these procedures creates the most favorable conditions for international production cooperation. But it should be noted that the deadlines for these procedures are:

- temporary import – no more than two years;
- processing in the customs territory – no more than three years;
- processing for domestic consumption – no more than one year.

At the same time, the terms of medium-term investment projects range from 5 to 15 years, which creates additional difficulties for the penetration of foreign capital into the Republic of Belarus.

However, one of the main ways to expand the scale of attracting foreign capital, used in international practice, is the creation of free economic zones (hereinafter – FEZ). There are six FEZs in the Republic of Belarus, one in each regional administrative center. The FEZ establishes preferential regime of economic activity for foreign investors in comparison with the general one. The Law of the Republic of Belarus No. 213-Z «On Free Economic Zones» defines the special legal regime of the FEZ as a set of legal norms that provide more favorable than

generally established conditions for the implementation of investment and entrepreneurial activities.

Also, in accordance with this law, one of the goals of creating a FEZ is to attract investment in the creation and development of export-oriented and import-substituting industries based on new and high technologies [3].

On the territory of the FEZ, free customs zones (hereinafter – FCZ) are created for its residents. In accordance with Article 201 of the Customs Code of the EEU, goods placed under the FCZ customs procedure are placed and used within the territory of the FEZ without payment of customs duties, taxes, special, anti-dumping, countervailing duties [4].

When placing foreign raw materials under the FCZ customs procedure and manufacturing finished products from it on the territory of the FCZ, such products are exempted from paying import customs duties and taxes when they are exported outside the customs union, as well as from paying VAT when they are placed under the release procedure for domestic consumption (i.e. when sold within the Union) [5].

Thus, in order to attract foreign capital to the country, special favorable conditions are created for FEZ residents: the import of raw materials and equipment and the export of finished products are exempt from taxes, customs control is reduced to a minimum, restrictions on property rights are abolished.

In addition, it is also obvious that a change in the value of customs duty rates has a significant impact on attracting foreign capital to the country.

The inflow of foreign investment largely depends on the rates of import duties. The higher the rates of import customs duties, the more unprofitable it is to import goods, and it is more expedient to invest in the production of this product within the country. Thus, by raising the rates of import duties on any group of goods, one can hope for an influx of new investments in this industry.

However, the dynamics of investments depends not only on import, but also on export duties. The higher the export customs duty for commodities and the lower for finished products, the more investment goes into the production of finished products.

It should also be noted that a rational customs and tariff policy contributes to the increase in investment volumes. The customs tariff should be applied in a differentiated way, it is advisable to use different severity of protectionist measures, since Belarus is not ready for open competition across the entire range of goods.

Thus, it is possible to single out the main instruments of customs and tariff regulation that stimulate the attraction of foreign investment (Figure 1).

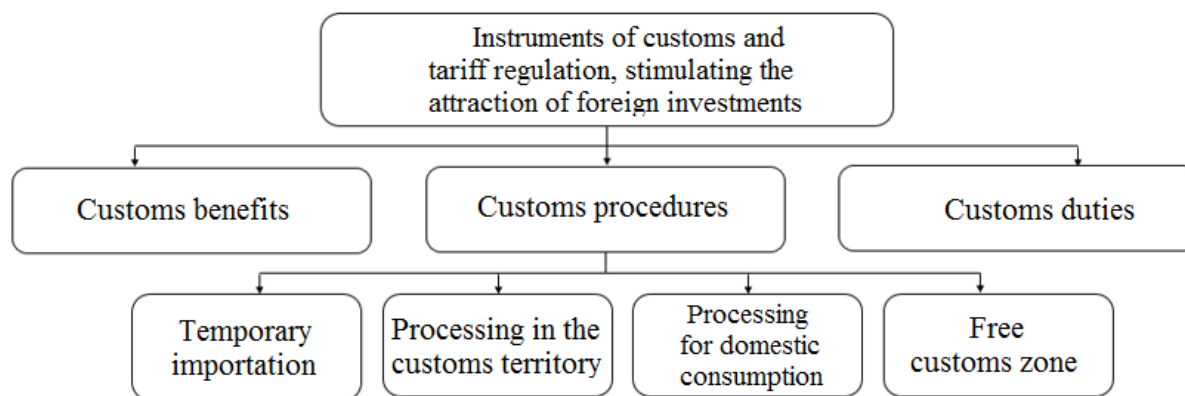


Figure 1 - **The main instruments of customs and tariff regulation that stimulate the attraction of foreign investment**

Note – Source: own development

Attracting foreign investment, where customs and tariff regulation plays a direct role, should be carried out based on the following principles:

- formation of an optimal level of customs duties, taxes and benefits, comparable with the conditions of investment processes in countries competing with the Republic of Belarus in the global investment capital market;
- expansion of tools for attracting foreign investment in the Belarusian economy;
- a differentiated approach in determining customs tariffs, depending on the priorities of the development of the national economy of the country;
- the application of new customs procedures in relation to attracting foreign investment, which will provide more favorable conditions for investors to invest their capital in the economy of Belarus;
- creation of new SEZs in the territories and regions of the country that best meet the interests of Belarus and foreign investors on a mutually beneficial basis.

Summing up, in modern conditions the customs tariff policy shell become an effective tool for attracting foreign investment to the Republic of Belarus to promote the development of the national economy of the country and its transition to stable economic growth.

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Puzyreuski Daniel Vecheslavovich

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Piatrou-Rudakouski Anton Piatrovich, PhD in Economics

«The main directions for improving the determination of the customs value of goods containing objects of intellectual property in the EAEU»

Research Field:

Intellectual property as an object of international trade

To date, the issue of determining the customs value when moving goods across the customs border is becoming increasingly important. The formation of high-tech production through the active trade exchange of the latest technologies and other intellectual property items with foreign partners is an essential element of the economic development of any state. In this regard, an important aspect when concluding foreign trade agreements is the issue of including license payments in the customs value of imported goods, which directly affects the amount of customs payments.

The issues of improving the customs valuation of goods in the customs territory of the EAEU are given quite a lot of attention, which is due to the need to create equal price conditions when moving goods across the customs border of the EAEU, streamline foreign trade operations, apply by the EAEU member states a unified procedure for customs administration and control of the customs value of goods¹. No less important is the improvement of the practice of accounting for license payments for the use of the results of intellectual activity in the customs value of goods being valued.

¹ Management in the field of customs: Sat. In the international scientific conference of materials, March 20, 2018, Minsk, Belarus / BSU, Fak. international relations, department customs business; ed. V. G. Shadursky [and others]. - Minsk: BSU, 2018. - P. 94-101

The procedure for determining the customs value of goods containing intellectual property items today is one of the most controversial and topical issues among participants in foreign economic activity and customs authorities, which is due to a number of shortcomings and problems in this area.

One of such problems in the practice of including royalties in the customs value on the territory of the EAEU is the lack of a detailed legal framework both at the supranational and national levels, which leads to contradictions in law enforcement practice and gives rise to differences in the interpretation of the conditions for including such payments as additional charges to the price actually.

Despite the fact that Recommendation № 20 of November 15, 2016 developed by the EEC on the inclusion of royalties regulates and clarifies the provisions of the Customs Code of the EAEU in more detail, and also contains a number of examples describing situations related to adding payments for the use of intellectual property items to the customs value, this issue is still not fully resolved and requires further elaboration.

Thus, the provisions of this Recommendation establish a general procedure for including license fees in the customs value, which are considered payments in respect of a fairly wide category of intellectual property items, including works of art, inventions, utility models and industrial designs¹². However, at the same time, more detailed regulation of the procedure for adding such payments for certain categories of intellectual property items is provided only for trademarks and production secrets (know-how). Despite the fact that these types of OIP are the most common objects of international trade, the lack of clear rules for other categories of OIP provides traders with the opportunity to evade compliance with the requirements of customs legislation and, accordingly, leads to an unreliable declaration of customs value. Therefore, in order to solve this problem, it is necessary to introduce additional guidelines to resolve the issues of including license fees for the right to use for each type of intellectual property, which also requires the creation of a unified classification of intellectual property within the EAEU.

Since the decision to include or not include payments for the use of intellectual property items in the customs value of the goods being valued must be made individually in each specific situation and requires a detailed analysis of all the circumstances and conditions of the transaction, the next problematic issue is the lack of clear instructions on the list of documents containing information that would allow establishing the connection between the product being

¹ On the Regulation on the addition of license and other similar payments for the use of intellectual property to the price actually paid or payable for imported goods: Recommendation of the Board of the Eurasian Economic Commission dated November 15, 2016 No. 20 (as amended on August 28, 2018) [Electronic resource] // Consultant Plus. – Access mode: http://www.consultant.ru/document/cons_doc_LAW_207187/ – Access date: 04/18/2022.

valued and the license fee, and also to determine whether they contain provisions on the need to pay a license fee as a condition for the sale of the product being valued.

In other words, the absence of such a list makes it difficult to make a legitimate decision on the need to add license fees and comply with the established conditions for their addition.

So, as a rule, the documents containing the information about the cost of goods containing intellectual property may be a license agreement, invoice, bank payment documents, accounting and other documents.

Taking into account the fact that the majority of license fees are paid in the form of royalties, which are usually transferred to the right holder only after the goods are imported into the customs territory, both traders and customs authorities face the problem of the lack of necessary documents and information at the time of customs declaration goods. At the same time, often «unscrupulous» economic entities, due to the minimization of their costs, deliberately try to hide the information on the amounts of license fees for the use of intellectual property existing at the time of customs declaration. In this regard, of particular importance is the exercise by the customs authorities of customs control after the release of goods, including as part of the control of customs value by checking the necessity and correctness of the payment of license fees¹³.

It should also be noted that an important step in solving the problem related to the lack of information necessary at the time of filing the customs declaration to determine the exact amount of license payments to be included in the customs value was the approval of the procedure for deferred determination of the customs value. However, for the full and effective application of this procedure, it is also necessary to improve the accounting system, which should ensure the possibility of comparing data on the sale of goods on the domestic market with specific declarations for goods in order to declare, within the period specified by law (no more than 15 months), the exact value of the customs value.

A certain contribution to improving the practice of determining the customs value of goods containing intellectual property items on the part of foreign economic activity participants can also be made by structuring license fees in the relevant documents, including by separating the amounts of payments related and not related to the goods being valued, which would make it possible to most accurately determine their size for inclusion in the customs value.

Regulation of issues of customs valuation of goods containing intellectual property items at the level of the national legislation of the EAEU member states is also one of the areas

¹ Sukhareva, I. V. Features of the control of the customs value of goods containing objects of intellectual property / I. V. Sukhareva // Bulletin of the Russian Customs Academy. - 2015. - No. 3. - P. 60-69

requiring more detailed study and improvement, since, for example, the legislation of the Republic of Belarus does not establish the procedure for including license fees in the customs value of exported goods. At the same time, the Methodological Recommendations currently in force on the procedure for adding license fees when determining the customs value of goods imported into the Republic of Belarus have not yet been brought into line with the Customs Code of the EAEU, and therefore some norms of this document contain certain contradictions in relation to Union law.

No less significant is the problem directly related to the human factor in determining the customs value of this category of goods. Thus, the low level of legal literacy of many participants in foreign economic activity, as well as the lack of highly qualified specialists in the field of customs valuation of goods containing intellectual property items, significantly complicate the process of correctly determining the customs value of goods. The training and involvement of competent specialists both in the field of foreign economic activity and in the field of customs, with the necessary knowledge and skills, as well as analytical skills, would greatly contribute to improving the effectiveness of work not only in determining the customs value, but also in improving the efficiency of state policy in general.

Sankevich N.K.

Scientific supervisor: teacher Zhevhlakova A.Y.
Belarusian National Technical University

«Features of the application of the customs warehouse procedure in the framework of the Eurasian Economic Union»

The Customs warehousing procedure is a customs procedure under which foreign goods are stored under customs control in a designated place for a certain period without payment of customs duties and taxes and without the application of non-tariff regulation measures.

In some cases, goods under other customs procedures are placed in the customs warehouse in order to suspend the validity of the ongoing customs procedure. [2]

Customs warehouses can be public or private. Customs warehouses are public if they are available for storage of any goods and use by any persons with authority over the goods. Customs warehouses are private if they can be used for storing goods of the owner of the customs warehouse. Public and private customs warehouses can be used to store certain types of goods that require special storage conditions or can do damage to other goods. [3]

Goods of the member states of the Eurasian Economic Union intended for export from the customs territory of the Eurasian Economic Union in accordance with the customs procedure of export may be placed under the customs procedure of the customs warehouse.

Goods can be placed under the customs warehousing procedure only if the legally established requirements of this customs procedure are observed. In accordance with Article 63 of the Law of the Republic of Belarus No. 129-Z of January 10, 2014 «On Customs Regulation in the Republic of Belarus» (hereinafter- the Law), the requirements for the adding a legal entity in the register of owners of customs warehouses are:

1.1. being in the ownership, economic management, operational management or lease of buildings or open places intended for use as a customs warehouse that meet the requirements for their arrangement and location established by Chapter 30 of this Law. At the same time, the term of the lease agreement for a facility intended for use as a customs warehouse must be at least one year from the date of filing an application for adding entity in the register of owners of customs warehouses;

1.2. the existence of a contract of insurance of one's own civil liability, which may occur as a result of damage to the goods of other persons in storage, or violation of other terms of storage agreements with other persons. At the same time, the insurance amount cannot be less than one hundred thousand euros. The amount of such insurance sum does not depend on the number of buildings or open places intended for use as customs warehouses. [1]

To be included in the register of owners of customs warehouses, a legal entity lodges to the State Customs Committee of the Republic of Belarus the documents specified in paragraph 1 of Article 55 of this Law, as well as:

2.1. a plan-diagram of a construction intended for use as a customs warehouse, indicating the dimensions of all elements included in the customs warehouse, and the total area, as well as access roads, certified by a legal entity;

2.2. photographs (inside and outside view) of the building intended for use as a customs warehouse, certified by a legal entity;

2.3. documents confirming that the facility intended for use as a customs warehouse is owned by a legal entity on the right of ownership, economic management, operational management or lease. Such documents may include purchase and sale or lease agreements, a technical passport, a certificate of state registration or an extract from the registration book, a state act for a land plot, or a certificate for the right to temporary use of a land plot, or a certificate of state registration of the creation of a land plot and the ownership of it, or an extract from the registration book;

2.4. an insurance contract or other document confirming the existence of an insurance contract for its civil liability, which may occur as a result of damage to other persons' goods in storage, or violation of other terms of storage contracts with other persons;

2.5. an agreement with the developers of information systems, information technologies and their support tools for their maintenance, and in the case of the development of such software products by a legal entity – a document confirming the compliance of the software with the requirements established by the legislation of the Republic of Belarus. [5]

The provisions contained in paragraphs 1.1-1.5 of the Law are almost the same in Article 417 of the Customs Code of the Eurasian Economic Union. (hereinafter referred to as the EAEU TC).

The fulfillment of the obligation must be ensured in the amount established by corresponding provision during the entire period of the person's stay in the register of owners of customs warehouses.

The customs warehousing procedure includes a number of features: during the storage of goods in a customs warehouse, the owner of goods or his representatives have the right to perform with goods placed under the customs procedure of a customs warehouse, the usual operations necessary to ensure their safety; the storage period of goods in a customs warehouse may not exceed three years from the date of placing the goods under the customs warehousing procedure; during the period of storage of goods in a customs warehouse, customs duties, taxes, as well as non-tariff regulation measures are not applied to them. [4]

Currently, the activities of customs authorities are focused both on stimulating foreign economic relations and entrepreneurial activity within the country, and on ensuring the providing of international economic and political integration.

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Smaliakova Katsiaryna Yuryevna

Belarusian State University of Transport

The research advisor: Morozova Oksana Vladimirovna, Ph. D in Economics, Associate Professor

«Intellectual Property Protection in the Customs Sphere: Reality and Prospects»

Research Field:

Intellectual property as an object of international trade

International trade does not stand still and every day it expands not only in volume but also in the nomenclature of exchanged goods. With the leading countries giving preference to knowledge-intensive and high-tech products in trade the role of goods containing intellectual property objects (hereinafter named IPO) is growing. According to some reports, about 80% of global trade is in such goods¹. The volume of cross-border movement of goods containing IPO is also growing which requires a clear mechanism for determining the customs value of goods containing IPO as well as the need to improve customs control of such goods.

First and foremost, the protection of intellectual property rights is of interest to the state. For example, the importation of counterfeit products can lead to losses of the state budget and job opportunities. The degree of protection of intellectual property rights also affects the inflow of investments into the country: proprietors are more likely to conduct business where the legislation protects their interests. Strong legal protection will not only attract foreign investors but also stimulate creativity and innovation at home which is particularly important for developing countries. In addition, in the age of high technology, it is important for developing countries to develop and modernize domestic production which is greatly facilitated by the importation of IPOs. Moreover, the enforcement of intellectual property rights guarantees safety for life and health of the population as the likelihood of importing counterfeit products is reduced. For example, the U.S. is the largest owner of the results of intellectual property and for many years the export income from goods containing IPO has been the main source of revenue for the U.S. budget which illustrates the need and prospects for the development of this sphere.

¹ Кузнецова Г.В. Международная торговля объектами интеллектуальной собственностью / Г.В. Кузнецова // Российский внешнеэкономический вестник, 2013. – С. 35-47.

To analyze the state of the system of customs and legal protection of intellectual property in the EAEU let us compare it with a similar system in the EU.

In the EU the protection of intellectual property rights is mainly carried out in accordance with the EU Regulation No. 608/2013 concerning customs enforcement of intellectual property rights. Article 2 of this regulation establishes that trademarks, copyrights and related rights, patent rights, industrial designs, trade names, geographical indications, certificates of medicines and plants, plant varieties and semiconductor product topographies are subject to customs protection¹. In the EU the right holder can apply for customs protection measures for IPO both at the national and international level by applying for appropriate protection measures. At the same time, customs authorities can implement measures to suspend goods that infringe intellectual property rights regardless of whether an application has been filed or not. The period within which the customs authorities must take measures should not exceed one year. The characteristic feature is the absence of compulsory material security when applying to the customs authorities which makes the protection more accessible to the right holder. On the territory of the EU there is also a procedure for destruction of counterfeit goods at the lowest cost, but on the territory of the EAEU there is no such pre-trial procedure. In the EAEU, in general, the legislation does not provide for compulsory destruction of counterfeit goods by customs authorities.

In the EAEU the protection of intellectual property rights in the customs sphere is ensured through inclusion of IPO in registers: national registers of EAEU member states (hereinafter named CRIP) and the Unified Customs Register of the EAEU (hereinafter named UCRIP). At the same time, the Code enshrines the possibility for customs authorities to apply the procedure ex officio if it is established by national legislation, i.e. customs authorities have the right to suspend the release of goods containing IPO, not included in the UCRIP or CRIP, without the application of the right holder. It should also be noted that the Agreement on the EAEU CRIP establishes a protection procedure only for copyright and related rights, trademarks, service marks and appellations of origin. Moreover, to date, applications for the inclusion of IPO in the ETRIC are not accepted, and the right holder must register his trademark in each CRIP in order to protect his rights throughout the EAEU¹. In addition, the Republic of Armenia and the Kyrgyz Republic charge a fee for the inclusion of intellectual property in customs registers. Additionally, in the Kyrgyz Republic a fee is charged for the extension of protection of IP rights which is almost 2 times higher than the fee for inclusion in the CRIP. A significant limitation of the right holders' access to protection of intellectual property rights by the customs authorities in

¹ EUR-Lex [Электронный ресурс]. – Mode of access: <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32013R0608&from=bg> – Date of access: 21.04.2022.

Kazakhstan is the requirement that an application for inclusion of IPO in the customs register must contain a document confirming the fact of movement of goods across the customs border of the Union with infringement of IPO rights¹. Thus, it can be said that the regulation of intellectual property protection in the Union is heterogeneous and requires unification of the relevant national legislation. The absence of the current Unified Register of Intellectual Property Rights and the different content of national customs registries causes the problem of parallel imports between the EAEU countries.

The issue of the legalization of parallel imports is very topical today. On March 30, current year, the Russian Federation signed a decree abolishing liability for gray imports of sought-after goods the list of which is approved by the Ministry of Industry and Trade. In our opinion, in the current realities it is a logical way out of the situation which will help provide the market with the necessary goods the official import of which is prohibited by sanctions. The legalization of parallel imports also contributes to the development of competition within the country expanding the product range and reducing the prices of foreign goods. However, in the long term, this solution is not the most profitable, because later it may make the Russian market less attractive for foreign rights holders and the companies may not want to return to it. The possibility of counterfeit goods entering the market will increase, there will be no guarantee on imported goods and no possibility of after-sales service and the volume of tax injections into the budget will decrease.

Based on the above analysis, the following problems in the sphere of customs and legal protection of intellectual property in the EAEU can be highlighted:

1. Insufficient level of unification of national legislations on this issue.
2. Lack of uniformity in regulation of the principle of exhaustion of exclusive rights and the principle *ex officio*.
3. Passivity of proprietors in terms of their assistance in the activities of customs authorities to protect intellectual property rights, including their low interest in including the IPO in the registers, which may be due to the presence of administrative barriers: the need to provide an insurance sum the amount of which is established by national legislation.
4. The lack of a functioning UCRIP which is an obstacle to the protection of intellectual property rights at the level of the integration association.

¹ Информационно-правовая система нормативных правовых актов Республики Казахстан. [Электронный ресурс]. – Mode of access: <https://adilet.zan.kz/rus/docs/K1700000123> – Date of access: 21.04.2022.

In addition to the need to improve and unify legislation on the protection of intellectual property in the customs sphere it is necessary to improve the practice of customs control over goods containing IPO. Therefore, we also consider it necessary to highlight a number of difficulties that hinder effective customs control of goods containing IPO:

1. Lack of an established system of interagency cooperation between customs authorities and other state bodies of member states.
2. Insufficient legal literacy of subjects of foreign economic activity regarding inclusion of license fees in the customs value.
3. Lack of a uniform scheme for filling out the customs declaration in Box 31, which greatly complicates the control process and prevents it from being automated.
4. In the Republic of Belarus there is no separate structure within the customs authorities specialising in the protection of intellectual property rights.

The study has revealed that the regulation and implementation of intellectual property rights protection in the EAEU is hampered by a number of problems. The EAEU is in the absence of a functioning regional mechanism for customs protection of rights to IPO, the existence of different approaches to the exhaustion of exclusive intellectual property rights which makes it possible to import counterfeit products into the Union and also affects the creation of a generally unfavorable environment for proprietors. Thus, we can say that the system of intellectual property protection in the customs sphere within the Union requires not only improvement of the legislative framework but also improvement of the mechanism of customs control over goods containing IPO as well as strengthening of cooperation between customs and business.

Sokolova A.V.

Belarusian National Technical University

Supervisor: Labkovich O.N.

«Psychology of deception in the activities of customs authorities in the conditions of coronavirus infection»

Coronavirus infection has significantly affected the activities of the customs authorities of the Republic of Belarus. The Government has taken certain measures affecting the socio-economic sphere. The application of the measures affected the activities of various state bodies, including the customs service. In the context of the pandemic, priority areas were identified, for which the following measures were taken:

- Prohibitions and restrictions on the movement of certain goods;

- Providing copies of documents;
- Provision of benefits for the payment of import customs duties;
- Exemption from payment of import customs duties;
- Features of transportation of goods and vehicles in transit through the territory of the state, etc.

One of such measures was a ban on the export of protective equipment, medical devices, disinfectants and personal protective equipment from the territory of the Eurasian Economic Union for a certain period.

Despite the established rules for moving across the customs border during coronavirus infection, a fairly large number of offenses were detected. Most often, they concerned violations of time limits or permitted parking places.

In order to identify offenders, customs authorities use profiling. The essence of profiling is to divide passengers into two types, presented in the table (Table 1) [1, 53-54 p.].

Table 1 – Passenger profiles

Non-dangerous passenger	A potentially dangerous passenger
A person who does not pose a threat in terms of identifying negative signs in appearance, behavior and documents.	A person whose recorded suspicious signs have received negative (threatening) confirmation.

Passengers are assigned to a certain profile based on signs indicating potential illegal intentions. Signs can be divided into two categories: verbal and nonverbal signs.

Verbal signs are speech, words and language. In turn, nonverbal signs include — appearance, facial expressions, intonation, tone, timbre and body language.

The application of profiling is based on the psychology of lies, which is a science that studies the probable causes of deception and all ways to recognize it. Lying in psychology can be understood as a complex multifactorial phenomenon of interpersonal communication [2, 7 p.].

Lies are characterized by subspecies, motives and purpose of use, stages of misleading the subject, and others.

In order to increase the number of qualified specialists in the field of profiling and inform ordinary citizens crossing the border about the signs of offenders to assist customs authorities, a web interface was developed. The site includes five information blocks: news related to the activities of customs authorities during the pandemic; useful information about what constitutes a lie, what goals and motives it pursues, external signs of manifestation and more; signs of lies, including a detailed description of each of them; passenger profiles with a brief description of

each of them and a test based on verifying the correctness of the application of theoretical knowledge in practical situations.

Thus, profiling is used by the customs authorities of the Republic of Belarus as a way to identify potential offenders. In the context of coronavirus infection, measures have been developed and taken to improve the activities of customs authorities when interacting with passengers and carriers of goods while crossing the customs border. The transition to the electronic nature of the work of customs authorities, the use of profiling and other measures contributed to a significant acceleration of customs clearance and customs control, as well as the identification of offenses in the field of customs.

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Tretsiakova Yuliya Nikolaevna

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Shestak Olga Nikolaevna, PhD in Economics, Associate Professor

«Safeguard measures on imports of goods»

Research Field:

A secure business environment for economic development

One of the main tasks of the state in the field of regulating the country's foreign trade is to promote exports, as well as the development of import-substituting production and limiting imports in order to protect the domestic market from foreign competition. Limiting the import of goods into the country should be rational, since it is an integral part of international trade, stimulates increased competition in the domestic market and promotes the development of the state's export production.

In order to protect the economic interests of producers of goods, in the Eurasian Economic Union measures may be introduced to protect the domestic market in respect of goods originating from third countries and imported into the customs territory of the Union, in the form of safeguard, anti-dumping and countervailing measures, as well as in the form of other measures. In the Treaty on the EAEU, the application of safeguard measures is defined by Articles 48, 49 and 50. These articles specify the general provisions on the introduction of

measures to protect the domestic market, the principles for the application of safeguard, anti-dumping and countervailing measures, as well as other measures to protect the domestic market [1].

Special safeguard measure - a measure to limit increased imports into the customs territory of the Union, which is applied by introducing an import quota, a special quota or a special duty, including a provisional special duty.

At present, the EAEU member states have developed and implemented a unified mechanism for protecting the domestic market. To date, all measures taken by the EAEU to protect the domestic market are anti-dumping. This trend is due to the fact that the member states of the EAEU, except for the Republic of Belarus, are members of the WTO and have limited opportunities for applying additional customs-tariff and non-tariff protection, since the WTO has a negative attitude towards the introduction of special safeguard measures, since they significantly contradict the principle of development of free trade.

The specifics and features of the application of safeguard measures were developed by the World Trade Organization (WTO), whose task is to liberalize foreign trade relations between countries [2].

In accordance with Article XIX of the General Agreement on Tariffs and Trade, in the event of a sharp increase in the share of imported products in the domestic market, the member countries of the organization have the right to temporarily introduce additional measures to protect national producers – special safeguard measures [3].

During the period from the beginning of the existence of the organization to January 1, 2022, WTO member countries applied 232 special safeguard measures. It should be noted that the number of initiated investigations (439) is almost twice the number of measures introduced (232) [4].

The list of goods for which safeguard measures are applied is not very diverse. First of all, these are metals and metal products, chemical products, as well as various types of agricultural and food products (dairy products, fructose, sugar, peaches, lamb, etc.).

One of the leaders among the WTO member states in the field of application of special safeguard measures are India and Indonesia. Between 1995 and 2022, their governments introduced 23 and 28 special safeguard measures, respectively.

Considering the example of India, it cannot be categorically said that this country is really experiencing any difficulties associated with foreign competition in the domestic market, but the government of this country rationally and very skillfully uses the possibility of introducing special safeguard measures to support national production, in particular, the chemical industry .

The above data indicate that special safeguard measures are used less frequently and in smaller quantities than other types of protective measures, however, in the difficult conditions of overcoming the global economic crisis, their demand is growing.

Currently, there are a number of difficulties in the application of special safeguard measures. These problems are associated both with rather complex legislative mechanisms and procedures for initiating and conducting investigations, and with the lack of the necessary number of specialists in the field of foreign trade relations and the protection of the domestic market.

From my point of view, with proper education and the necessary analytical skills, the Republic of Belarus can nominate appropriate specialists in the field of foreign trade relations and protection of the domestic market to the labor market, who could not only realize their skills and abilities, but also develop and improve the system of applying special safeguard measures in the Republic of Belarus.

There are also a number of difficulties in preparing materials for the consideration of applications for special safeguard measures in the member countries of the Eurasian Economic Union, including the Republic of Belarus, which include, for example, the difficulties of collecting evidence-based statistics for all EAEU member states, the problems of maintaining the confidentiality of information collected in accordance with WTO requirements, insufficient knowledge of the regulatory framework at the stages of preparing materials for preliminary consideration, the lack of qualified specialists to effectively protect the interests of applicants, the lack of a legalized procedure for hiring foreign lawyers for these purposes, as well as a number of other problems [6].

To enhance the use of mechanisms to protect the domestic market from the adverse effects of foreign competition in the member countries of the Eurasian Economic Union, including in the Republic of Belarus, it is advisable to take the following measures:

- 1) to simplify the procedures for initiating investigations, as well as to establish strict deadlines for the authorized bodies to consider received applications and conduct investigations;
- 2) ensure that state trade missions abroad perform the function of collecting information necessary for conducting investigations to protect the domestic market;
- 3) create a special advisory group under the authorized bodies, whose task will be to provide potential applicants with assistance in obtaining the necessary set of documents;
- 4) implement jointly by executive authorities, business society and educational institutions programs for training specialists in the field of foreign trade relations and protection

of the domestic market from the adverse effects of imports and unfair competition from foreign manufacturers [6].

Thus, in order to eliminate the problems associated with the use of special safeguard measures, as well as to improve the mechanism for the application of such measures in the EAEU, it is necessary to modernize the mechanism for the introduction of special safeguard measures, in particular, to reduce the time for investigations and the introduction of provisions that promote transparency of such procedures.

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Trafimchuk Aliaksandra Maximovna

Polotsk State University, Republic of Belarus

Scientific Supervisor: Grikis Vasil Petrovich, senior lecturer, the Department of Constitutional Law and Public Administration

«The Revised Kyoto Convention as a Model for the Universal Customs Code»

The Field of the Research:

The Revised Kyoto Convention as a Model for the Universal Customs Code.

In the modern conditions of globalization and integration, the issues of the legal norms implementation in the field of Customs at the state and international levels play an important role. The national customs legislation is based on international treaties, conventions, and mutual

memorandums. The Constitution of the Republic of Belarus enshrines the priority of the generally accepted principles of the international law and their compliance with the national legislation.¹ These provisions allow concluding that the legal framework in Belarusian customs sphere is formed with the help of international treaties ratified by the State. This directly affects the activity regulation in the field of Customs. One of the most striking examples is the Customs Code of the Eurasian Economic Union (hereinafter referred to as CCEEU).

Today, the world trade is a huge global market which annually involves more and more participants. The actions of customs services which are aimed at maintaining trade balance and ensuring economic security are an integral part of each state's policy.

From the point of view of the customs procedures standardization and simplification, the most important is the Revised Kyoto Convention (hereinafter referred to as the Convention) adopted by the World Customs Organization (hereinafter referred to as the WCO) on May 18, 1973 as amended by the 1999 Brussels Protocol.

December 20th, 2010 the Minister of Foreign Affairs of the Republic of Belarus applied for the accession to the Revised Kyoto Convention. January 20th, 2011 the Republic of Belarus acceded to the Revised Kyoto Convention officially.²

The main goal of the Revised Kyoto Convention is to simplify and harmonize customs procedures. This convention is focused on stimulating a foreign economic activity, but this stimulation must be carried out in such a way that the acceleration and simplification does not lead to the damage of the State and the society. That is, the provisions of the Convention should not prevent the application of the legislation on customs regulation, but only lay the foundation for the actions of customs services.

By the structure the Revised Kyoto Convention consists of the preamble and the actual text which consists of five parts, as well as of a General Annex and Special Annex. The General Annex contains the principles and approaches to the customs regulation.

The adoption of the General Annex is mandatory for the States acceding to the Convention. But the adoption of the Special Annex on certain procedures and modes is not mandatory. A characteristic feature of the Revised Kyoto Convention is the fact that the provisions of the Convention are formulated not as mandatory norms, but as principles on the basis of which specific rules for regulating certain procedures should be formed. It should also

¹ Конституция Республики Беларусь, с изм. и доп. на респ. референдумах 24 нояб. 1994 г., 17 октб. 2004 г. и 22 февр. 2022 г. — Новополоцк : Нац. правовой интернет-портал Республики Беларусь, 2022 — 3 с.

² List of the Contracting Parties to the Revised Kyoto Convention — Новополоцк : Официальный сайт Всемирной таможенной организации, 2022.

be taken into account that our State has adopted a larger volume of Special Annexes than Russia, which indicates the readiness and the desire of the customs services for a real harmonization of customs procedures.

The indisputable fact is that the Convention has become the basis for the creation of the CCEEU. First of all, this is due to the need to bring the union legislation in the field of customs regulation to the international standard of law. In turn, the need for a Code which meets international standards follows from the fact that the CCEEU member States participate in the trade with those States whose customs legislation is also based on the provisions of the Convention.

Despite this, the CCEEU Customs Code does not use some definitions, such as «customs legislation» and «clearance» which are actively used by the Convention. Some of the definitions have been modified taking into account the specifics of the regulatory legal act in the form of the Customs Code of the CCEEU; though, indirectly, they correspond to those given by the Convention.

Based on the experience of the Customs Code of the CCEEU application, a new version of the Law of the Republic of Belarus «On Customs Regulation in the Republic of Belarus» will come into force.¹ It will happen on July 25th, 2022. It will contribute in every possible way to further harmonization and simplification of Belarusian legislation on customs regulation. It will be fully in line with the ideas written in the revised Kyoto conventions.

A continuous transformation of global trade policy requires an adjustment in the sphere of the customs administrations development. In connection with the rapid development of e-commerce, customs services actually have no right to lag behind the existing progress. That is why the WCO has decided to revise the provisions of the Convention. In September, 2018 the first meeting of the revision working group was held.

Nevertheless, the improvement is likely to be targeted at a fundamental change in the Regulations, rather than at identifying its weaknesses as well as at addressing the gaps which are still not sufficiently disclosed. The improvements will be also targeted at incorporating the latest changes in accordance with the best policy for member countries. It is important as WCO should always correctly apply efficient customs procedures while maintaining a balance between the simplification and security.

¹ Закон Республики Беларусь «О таможенном регулировании» от 19 июля 2021 года №121-3 — Новополоцк: Нац. правовой портал Республики Беларусь, 2022

Summing up, it can be concluded that the provisions of the Convention have become the basis not only for the Customs Code of the CCEEU, but also for the customs legislation in most countries which have adopted its provisions (the Convention has been ratified by 131 States). Naturally, the legislation that meets international standards is not based solely on the provisions of the Convention, but it serves as the basis for the creation of the customs legislation in many countries of the world. Therefore, the Revised Kyoto Convention can be safely called a model of the universal Customs Code.

Shvab Ksenia Olegovna

Belarusian State University of Transport, Republic of Belarus

Scientific supervisor: Petrov-Rudakovsky Anton Petrovich, Candidate of Ec. sciences, Associate Professor

«The importance of the country of origin of imported goods when granting tariff preferences»

Research area:

Customs in the context of globalization and regionalization.

The Republic of Belarus strives to actively expand the spheres of trade and economic cooperation with other countries, defining directions in the field of e-commerce, public procurement, technical, sanitary, phytosanitary regulation, establishes uniform principles of competition protection, exchanges information on shipments of goods moved in mutual trade, negotiates the creation of free trade zones, signs new preferential agreements in the field of as part of the Eurasian Economic Union in order to provide tariff preferences for the import of goods.

Recently, the issues of origin of goods have become particularly relevant in connection with the formation of new free trade zones, the adoption of measures to protect the internal market and other measures, the application of which is associated with a specific country (countries) of origin of goods.

Practically all the novelties of the Customs Code of the Eurasian Economic Union (hereinafter referred to as the EAEU TC) concerning this issue are aimed at ensuring unity in approaches to determining, confirming and controlling the origin of goods. The importance of this aspect is explained by the variety of participants involved in these processes to varying degrees – exporters, chambers of commerce, other authorized bodies of the countries of export of goods, importers, customs authorities of the EAEU.

In particular, the EAEU TC defines that the origin of goods is confirmed in all cases when the application of customs and tariff regulation measures, prohibitions and restrictions, measures to protect the internal market depends on the origin of goods. Exceptions are cases indicated by the relevant rules for determining the origin of goods. And also when the goods:

1. Are moved across the customs border of the EAEU by individuals as goods for personal use;
2. Are placed under the customs procedure of customs transit [1].

The document of origin of the goods is a declaration or certificate of origin in accordance with the rules for determining imported/exported goods.

The novelties of the EAEU Customs Code are aimed at reducing the time of customs operations. Thus, the institution of a preliminary decision on the origin of goods is being introduced. At the request of interested persons, the customs authorities of the EAEU may make preliminary decisions on the origin of goods imported into the customs territory of the EAEU before the customs declaration of such goods.

The provision of tariff preferences directly depends on the country of origin of the goods.

The EAEU Customs Code defines that tariff preferences in relation to goods imported into the customs territory of the EAEU are provided in accordance with the Treaty on the Eurasian Economic Union of 29.05.2014 (hereinafter referred to as the Treaty), and provides for the application of the free trade regime by international agreements of the EAEU with a third party. According to the provisions of the Agreement, tariff preference is understood as exemption from payment of import customs duties or reduction of import customs duty rates for goods originating from countries forming a free trade zone with the EAEU, or reduction of import customs duty rates for goods originating from developing countries – users of the unified system of tariff preferences of the EAEU and (or) least developed countries – users of such a system [2].

With the entry into force of the EAEU TC, the previously existing preferential agreements have not undergone major changes, but there are still many projects ahead. Negotiations are currently underway to conclude agreements on the establishment of free trade zones with countries such as Iran, Egypt, Singapore, Israel, and India. In particular, negotiations between Iran and the EAEU on the formation of a free trade zone have been completed, the parties have signed an interim agreement.

The main advantage of free trade zones is the possibility of expanding and simplifying the access of goods to the markets of other countries due to the reduction of tariff protection,

which contributes to the development of mutually beneficial cooperation between the countries. Currently, tariff preferences are provided:

1. With respect to goods originating from developing and least developed countries – users of the unified system of tariff preferences of the EAEU – on the basis of the Rules for Determining the Origin of Goods from Developing and Least Developed Countries established by the EEC. Until the entry into force of the EEC decision, the Agreement on the Rules for Determining the Origin of Goods from Developing and Least Developed Countries of 12.12.2008 will apply;

2. In respect of goods originating from the CIS member States – on the basis of the Rules for Determining the Country of Origin of Goods, which are an integral part of the Agreement on the Rules for Determining the Country of Origin of Goods in the CIS dated 20.11.2009, with the exception of Turkmenistan, Uzbekistan and Georgia, which withdrew from the CIS;

3. In respect of goods originating from Turkmenistan and Uzbekistan – on the basis of the Rules for determining the country of origin of goods approved by the decision of the Council of Heads of Government of the CIS dated 24.09.1993;

4. In respect of goods originating from Georgia – on the basis of the Rules for Determining the country of Origin of Goods approved by the decision of the Council of Heads of Government of the CIS dated 30.11.2000;

5. In respect of goods originating from the Republic of Serbia – on the basis of the intergovernmental Protocol of the Republic of Belarus and the Republic of Serbia on amendments and additions to the Free Trade Agreement of 31.03.2009. Almost all goods fall under the free trade regime applied in trade with Serbia. However, there are certain exceptions. They are established by a separate List to the Agreement, and when importing such goods, the import customs duty is paid in accordance with the generally established procedure;

6. With respect to goods originating from the Socialist Republic of Vietnam – on the basis of the Free Trade Agreement between the EAEU and its member States on the one hand and the Socialist Republic of Vietnam on the other dated 29.05.2015. However, it is worth noting that not all goods in trade can use the preferential tariff regime, but only those with the status of origin from the territory of one of the parties. The criteria for assigning goods to such a status, as well as additional conditions for granting preferential tariff treatment, are established by the rules for determining the origin of the above-mentioned Agreement [3].

The structure of the majority of preferential rules for determining the origin of goods in force today, as a rule, consists of five main blocks controlled by customs authorities:

1. Criteria of origin;

2. Documentary proof of origin;
3. Direct purchase rule;
4. Direct delivery rule;
5. Administrative cooperation.

When conducting customs control of the origin of goods, documents on the origin of goods, information on the origin of goods declared in the customs declaration or contained in documents submitted to the customs authorities, including the accuracy of the information contained in the documents on the origin of goods, as well as the authenticity of certificates of origin of goods, the correctness of their registration and (or) filling in, are checked. In case of violations in the documents on the origin of goods, tariff preferences in respect of imported goods are not provided. However, economic entities have the right to restore tariff preferences.

In this regard, it is worth paying attention to Article 49 of the EAEU Labor Code, which establishes a new competence of the EEC in terms of determining the procedure for restoring tariff preferences. Prior to the implementation of this competence by the EEC, transitional provisions will be in effect in accordance with Article 446 of the EAEU Customs Code, suggesting the possibility of restoring tariff preferences within one year from the date of registration of the customs declaration.

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Voichenko Marina Olegovna

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Kolesnikov Andrei Aleksandrovich, PhD in Economics, Associate Professor

«E-commerce operator: prospects for the creation of a new institution in the field of customs affairs»

*Research Field:
Customs and Business: Cooperation Challenges.*

In the current context of digitalization and the rapid development of cross-border Internet trade the «traditional» trading system does not correspond to the new market that has formed in the EAEU. The implementation of the institution of the e-commerce operator will make it possible to guarantee the payment of customs duties, comply with technical regulations, ensure that all rules and restrictions and formalities are met and significantly speed up the process of delivering goods to the consumer.

Despite numerous benefits that e-commerce brings there are a number of problems that hinder its development. These problems are caused by unregulated questions of legislation.

These problems include:

1. Lack of specialized rules for e-commerce.
2. The problems of a consumer's protection.
3. Risks of confidential information leakage.
4. Reduced competitiveness of domestic producers.
5. Inability of public authorities to regulate e-commerce¹.

Since 2020, in order to solve these problems, the EAEU has been taking measures to bring changes to the legal framework for e-commerce and to create a unified legal framework for it².

These measures include the following innovations:

1. A separate category of e-commerce goods.
2. A new type of declaration – e-commerce goods declaration.
3. The institute of the e-commerce operator.
4. Customs (bonded) warehouses for e-commerce goods.
5. Notification procedure for compliance with EAEU technical regulations³.

¹ Speech by EEC Trade Minister Andrei Slepnev [Electronic resource]. – Access mode: <https://eec.eaeunion.org/news/speech/andrey-slepnev-o-starte-pilotnogo-proekta-v-eaes-po-overshenstvovaniyu-processov-regulirovaniya-vneshney-elektronnoy-torgovli>. – Access date: 17.04.2022.

² RUE «Beltamozhservice» [Electronic resource]. – Access mode: <https://declarant.by/ru/news/provedenie-pilotnogo-proekta-v-oblasti-vneshney-elektronnoy-torgovli>. Access date: 17.04.2022.

³ Speech by EEC Trade Minister Andrei Slepnev [Electronic resource]. – Access mode: <https://eec.eaeunion.org/news/speech/andrey-slepnev-o-starte-pilotnogo-proekta-v-eaes-po-overshenstvovaniyu-processov-regulirovaniya-vneshney-elektronnoy-torgovli>. – Access date: 17.04.2022.

The creation of the e-commerce operator as a new institution in the field of customs affairs is a key factor in the implementation of these areas. For this reason, special attention in the formation of the draft Protocol amending the Community Customs Code contained in EEC Collegium Order No. 102 of 13 July 2021 «On the draft Protocol amending the Treaty on the Community Customs Code of 11 April 2017»¹ is paid to the legal regulation of this institution's activities.

The process of creating regulatory framework for e-commerce in a rapidly changing environment makes it necessary to respond to these changes and take appropriate measures to deal with the situation. It is important to establish a mechanism to test the law in practice.

The most effective way of doing this is to organize a pilot project which was launched by EEC Council Order No. 7 of 05.04.2021 «On certain issues of a Pilot Project (Experiment) in the field of external merchandise e-commerce in the member states of the Eurasian Economic Union»². The Order stipulates that the EAEU member states independently determine the legal persons participating in the project as e-commerce operators. In the Republic of Belarus, for example, participants in the pilot project are RUE «Belpost», RUE «Beltamozhservice», LLC «Ruzspedition», JSC «China Merchants»³. EEC Council Order No. 7 defines the responsibilities of e-commerce operators participating in the experiment. In this regard the functions of the e-commerce operator can be divided into three groups: the customs formalities function, the logistics function and the information function.

The *customs formalities function* involves delegating to the e-commerce operator the authority to calculate, pay customs duties, fill out declarations, carry out customs operations and interact with customs authorities by sending them the information provided by foreign Internet marketplaces. In other words, the e-commerce operator is a mediator, a bridge between the Internet marketplace and the consumer and the Internet marketplace and the customs authority⁴. The interaction between the consumer and the e-commerce operator involves payment for the services which raises the logical question of whether it makes sense for the consumer to contact the e-commerce operator in this case and whether the cost exceeds the benefits of the interaction.

¹ EEC Collegium Order No. 102 of 13 July 2021 «On the draft Protocol amending the Treaty on the Community Customs Code of 11 April 2017» [Electronic resource]. – Access mode: https://docs.eaeunion.org/docs/ru-ru/01429767/err_16072021_102. Access date: 17.04.2022

² EEC Council Order No. 7 of 05.04.2021 «On Certain Issues of a Pilot Project (Experiment) in the Field of external merchandise e-commerce in the Member States of the Eurasian Economic Union». [Electronic resource]. – Access mode: https://docs.eaeunion.org/docs/ru-ru/01429260/err_19052021_7. Access date: 17.04.2022.

³ RUE «Beltamozhservice» [Electronic resource]. – Access mode: <https://declarant.by/ru/news/provedenie-pilotnogo-proekta-v-oblasti-vneshney-elektronnoy-torgovli>. Access date: 17.04.2022.

⁴ Speech by EEC Trade Minister Andrei Slepnev [Electronic resource]. – Access mode: <https://eec.eaeunion.org/news/speech/andrey-slepnev-o-starte-pilotnogo-proekta-v-eaes-po-overshenstvovaniyu-processov-regulirovaniya-vneshney-elektronnoy-torgovli>. – Access date: 17.04.2022.

However, it should be noted that e-commerce through the operator speeds up the process of getting the desired goods to the consumer and minimizes time costs and it is likely that in the near future e-commerce will be conducted only by the institution of the operator.

The *logistics function* consists of the storage of goods in customs and bonded warehouses and their further sale to the consumer. The e-commerce operator delivers the goods to the warehouse and then stores them until they are sent to the consumer. The release of goods in this case may take place before the goods declaration. It should be noted that the express cargo declaration is now used for e-commerce goods¹. However, in the future it is planned to use the e-commerce goods declaration for that purpose which makes it necessary to fix legally the form and procedure for filling in such kind of a declaration.

The *information function* is to warn Internet marketplaces of the need to follow a notification procedure in order to comply with the technical regulations of the EAEU and to facilitate monitoring by public authorities the compliance of Internet marketplaces with this procedure². Within the framework of the Pilot project EEC Council Order No. 7 approved the list of goods to which the notification procedure is recommended to be applied. This list includes items such as tricycles, children's balls, children's pools, electronic games, construction kits, etc.³ The question of expanding the list of goods in respect of which the notification procedure is required and the adoption by the EAEU member states of a unified list of such goods seems relevant as these measures are necessary to ensure the safety of e-commerce products and their compliance with the requirements of the EAEU technical regulations.

Testing these functions in practice will make it possible to adopt the regulatory legal framework developed in accordance with the EEC Collegium Order No. 102 to create a new institution of activity in the field of customs affairs and, consequently, a new chapter in the Community Customs Code which provides for the determination of activities of the e-commerce operator, development of conditions for inclusion in the registry, grounds for exclusion from the registry, rights, duties and responsibilities of the e-commerce operator. The creation of a new institution of activity in the field of customs affairs makes it necessary to develop in the EAEU

¹ Speech by EEC Trade Minister Andrei Slepnev [Electronic resource]. – Access mode: <https://eec.eaeunion.org/news/speech/andrey-slepnev-o-starte-pilotnogo-proekta-v-eaes-po-overshenstvovaniyu-processov-regulirovaniya-vneshney-elektronnoy-torgovli>. – Access date: 17.04.2022.

² Speech by EEC Trade Minister Andrei Slepnev [Electronic resource]. – Access mode: <https://eec.eaeunion.org/news/speech/andrey-slepnev-o-starte-pilotnogo-proekta-v-eaes-po-overshenstvovaniyu-processov-regulirovaniya-vneshney-elektronnoy-torgovli>. – Access date: 17.04.2022.

³ EEC Council Order No. 7 of 05.04.2021 «On Certain Issues of a Pilot Project (Experiment) in the Field of external merchandise e-commerce in the Member States of the Eurasian Economic Union». [Electronic resource]. – Access mode: https://docs.eaeunion.org/docs/ru-ru/01429260/err_19052021_7. Access date: 17.04.2022.

member states a procedure for including such persons in the relevant registries as well as a procedure for maintaining these registries by customs authorities.

Therefore, the creation of the institute of e-commerce operator as a new institute of activity in the field of customs affairs which will act as a mediator performing customs formalities, logistical and information functions in the field of e-commerce and allowing to form a safe and transparent environment for all participants of e-commerce and to provide a reliable and effective mechanism of their interaction. Testing all aspects of the e-commerce operator's activities in the pilot project will make it possible to build a competent legal framework for its successful functioning which will contribute to solving the main problems of e-commerce, helping its development and improving the mechanism of its implementation.

Vorontsova A.V.

Belarusian National Technical University

Supervisor: Labkovich O.N.

«Transport documents and transport tariffs»

The main goal of the country's economic development is to obtain maximum profit with minimal costs. To achieve these goals, the state uses transport tariffs.

The role of transport tariffs is increasing in the formation of the modern market of transport services.

Transport tariffs help to set the basic cost for both transportation and goods [1].

Also, the transportation of goods cannot be carried out without a number of documents: declarations, acts, invoices. Each type of transport is characterized by its own set of documents and its own tariffs for the transportation of goods.

There are several types of transportation: transportation by road, rail transportation, transportation by water and air transport, as well as transportation by pipeline.

The main documents for the transportation of goods are T-1 – Transit Declaration, EX-1 – Export Declaration, AAD – Administrative Accompanying Document, Bill of Lading - Bill of Lading, Sea Waybill, TIR - TIR Carnet, CMR - Road Waybill, Airwaybill - Air Waybill, Railway Waybill, Packing List, Invoice, Zezwolenie, Certificate of origin of the goods [2].

The basis of transport documents is information about the goods, sender, recipient, carrier.

For better transportation, the state uses transport tariffs.

The transport tariff is the rate at which the carrier charges for its services: transportation of goods and passengers, as well as services related to transportation [3].

For transportation by road transport, tariffs are used: piecework for the transportation of goods; for the time use of a truck; for a kilometer-by-kilometer calculation; contractual tariffs; for forwarding services; for loading and unloading, etc.

The choice of the tariff is determined based on the conditions of cargo transportation and the volume of transportation.

Transport documents are currently used not only in paper, but also in electronic form. With the help of XML format, we can describe any transport document and the information contained in the document with the most efficient output in any browser.

An example of this work is the development of a laboratory work based on a transport document – CMR.

Using the XML format, it is possible to analyze, process and display the information we need.

Thus, using the XML format, viewing is simplified, as well as data transmission, including via the Internet. It also helps to quickly analyze important information.

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Zhevlakova Anastasia Yuryevna

Belarusian National Technical University, The Republic of Belarus

«Features of regulation of foreign economic activities in the conditions of market distortions»

Research Field:

A secure business environment for economic development

In the modern world, in the context of the development of the processes of globalization and regionalization, the issues of assessing and regulating the constantly accelerating socio-economic processes are of particular importance. Currently, all economic systems of the world

are undergoing a kind of test in the context of the COVID-19 pandemic and the difficult political situation in the world, which are the main causes of market distortions.

According to most modern economists, market distortion should be understood as any situation in which prices are determined by something other than the influence of the forces of supply and demand. This indicates that it is quite difficult to find free markets where there is no interference from outside forces that significantly affects prices and, in some cases, risk taking and asset allocation.

Today, the main sources of market distortions in the world include:

- taxes and subsidies;
- asymmetric information or uncertainty among market participants;
- political or other actions aimed at limiting information for market participants;
- illiquidity of the markets;
- non-convex sets of consumer preferences;
- external market effects;
- natural factors preventing competition between firms, for example, in land markets.

The main actors initiating the emergence of market distortions are governments of states and central banks that influence the markets through the implementation of a particular monetary policy and the purchase of assets.

Many governments provide subsidies to agricultural producers to improve its economic feasibility or the feasibility of individual products. Such subsidies allow to increase the cost of manufactured products and to stimulate the manufacturer to increase production volumes. This is a guarantee for the state to ensure the necessary level of food security in the country.

The US Federal Reserve, the European Central Bank and the Bank of Japan are among the major global central banks that have distorted asset markets since the 2007-2008 global financial crisis. The main cause of the deformation was the purchase of financial assets by these organizations in the amount of several trillion dollars. This caused major distortions in the bond and equity markets in order to prevent deflationary forces from taking hold. In 2020, the Federal Reserve System has pledged to buy hundreds of billions of dollars more treasury bonds as well as government-guaranteed mortgage-backed securities. In the three months to mid-June 2020,

the par value of Federal Reserve System rose from 3.9 trillion US dollars to 6.1 trillion US dollars, a direct indicator of the emergence of new market distortions¹.

Another cause of market distortions is the existence of monopoly markets, which limits the choice of consumers and the ability to charge higher prices for producers.

In recent years, large companies such as Amazon, Facebook, and Google have been repeatedly accused of using market power to engage in anti-competitive market behavior to harm competitors and achieve greater market dominance.

Since 2019, one of the main causes of market distortions has been the COVID-19 pandemic, the main consequences of which have been a record increase in global debt in recent decades, lower oil prices, a weakening dollar, as well as a sharp increase in the value of gold and cryptocurrencies.

In 2020, there was a sharp 5.3% decline in global trade compared to 2019 due to growing trade tensions between the world's leading economies. The quantitative values of trade turnover in the world also have a negative trend, for example, the value of exports of goods decreased by almost 8% to 17.58 trillion US dollars, and the value of exports of commercial services decreased by 20% to 4.91 trillion US dollars. Merchandise trade shrank by 5.3% and gross domestic product by 3.6% at market exchange rates².

The service, leisure and hospitality industries were hit the hardest. The change in consumer preferences in the service sector has led to changes in the structure of consumption towards an increase in the consumption of durable goods.

The crisis of «supply chains» arose in connection with the interruption of cross-border transport. This led to disruption of links between producers and consumers and caused an imbalance in cargo flows, which was accompanied by a change in demand, a halt in production and restrictions. Clearly, the effects of Covid-19 are affecting many aspects of international trade.

For the Republic of Belarus in 2020, there was also a decline in gross domestic product, and the main reason was a decrease in consumption by almost 10% compared to the previous year.

Despite the obvious negative impact of market distortions in some industries their existence is recognized as necessary. For example, government distortion of the market is

¹ Market distortion [Electronic resource]. – Mode of access: <https://nesrakonk.ru/marketdistortion/>. – Date of access: 02.05.2022. (in Russian)

² Erokhin, V.L. World trade and markets in 2020-2021 influenced by the COVID-19 pandemic / V.L. Erokhin // Marketing and logistics. – 2021. – № 4. – P. 10–22. (in Russian)

necessary and desirable for the protection of citizens, and government measures aimed at protecting the general welfare of all market participants are widely popular.

The main means of combating market distortions in the European Union are administrative sanctions established by law. For example, if actions on the part of companies aimed at distorting the market are detected, administrative measures can be applied in the form of a fine of several million Euros or 15% of the total annual turnover for the past year¹.

In the Republic of Belarus, there is no such norm in the legislation, this is due to the social orientation of the national economy and the need to support certain industries.

In general, it is required to determine a sufficient degree of selectivity of government intervention to eliminate existing market distortions. This will make it possible to find a balance between the need to support certain areas of production and reduce the existing asymmetry of information, which is a consequence of the lack of information among market participants about the conditions for conducting market transactions and each other's intentions.

Thus, in recent years there has been a crisis of the previous models and tools of economic development. This leads to market distortions in various industries. Market distortions, in general, have a negative impact on consumers and some producers, but in some industries they arise as a result of targeted government intervention and can have a positive effect on the well-being of citizens. The main causes of market distortions in recent years have been the COVID-19 pandemic and growing trade tensions between the world's leading economies, which have led to a drop in the volume of trade in goods and services and an increase in prices for certain categories of goods both in the countries of the European Union and in the Republic of Belarus. The main tool used by foreign countries to combat market manipulations are administrative measures. However, they are not always effective due to their specifics, but the most effective may be to find a balance between the need for government intervention and market forces, which will both protect the most vulnerable industries and prevent complete information asymmetry in the markets.

Zaitseva Victoria Dmitrievna

Belarussian State University, Republic of Belarus

The academic advisor: Tararyshkina L.I., PHD in Economics, The Head of the Department,
Associate Professor

¹ Kasyanov, R.A. The main initiatives of the European Union in the fight against market abuses / R.A. Kasyanov // Bulletin of MGIMO. – 2014. – № 4. – P. 244–252. (in Russian)

«Intellectual property development in the context of international economic sanctions»

Research area:

Intellectual property as an object of international trade

It is well known that the development of a competitive economy in modern conditions is impossible without the development and subsequent commercialisation of intellectual property (hereinafter referred to as IP). The process of effective commercialisation is a symbiosis of different techniques and practices. The level of protection of right holders against infringement of intellectual property rights (hereinafter referred to as IPR) plays an important role in the promotion of a product containing IP on the market. Within the customs territory of the Eurasian Economic Union (hereinafter referred to as the EAEU), the customs authorities take protection measures within their competence in accordance with the Customs Code of the Eurasian Economic Union (hereinafter referred to as the EAEU Customs Code) and other national and supranational legislative acts of the EAEU member states.

At the same time, since February 2022, foreign sanctions have had an increasing impact on activities in various sectors of the economy, including intellectual property, in Belarus and Russia. Experts group the types of sanctions according to different characteristics. Generally speaking, blocking sanctions, sectoral sanctions and secondary sanctions are distinguished¹. Secondary sanctions are sanctions on persons from third countries who carry out transactions with the sanctioned persons. Blocking sanctions include a ban on transactions, provision of works and services¹. For example, a ban on export from the USA to Belarus of technologies and software in the defence, aerospace and maritime sectors. Such blocking sanctions are closely related to the next type of sanctions – sectoral – restrictions on certain transactions in a particular sector of the economy. For example, restrictions on the import of goods, a ban on transit. Examples of this type of sanctions include the US sanctions against the Republic of Belarus in the form of licensing export from the USA and re-export from third countries of goods containing technologies and components of US origin; restrictions on export from the European Union (hereinafter referred to as the EU) and the UK to Belarus and other transactions regarding tobacco products, dual-use goods; import from Belarus to the EU and the UK and other transactions regarding oil products, potash fertilizers; restrictions on the EU import of wood, cement, iron and steel products and certain types of machinery (some HS codes)¹. There is also a

¹ Update on sanctions against the Republic of Belarus [Electronic resource] // International REVERA law group. – 2022. – Mode of access: <https://revera.legal/info-centr/news-and-analytical-materials/1013-obnovlenie-sankcij-v-otnoshenii-respubliki-belarus/>. – Date of access: 16.04.2022.

ban on the transit of Belarusian transport companies through the EU territory. Such new restrictive measures are aimed at reducing the advantage of the country's geographical position. At the same time, in the aggregated structure of export (import) of services of the Republic of Belarus for 2021 the share of export of transport services was 42.7%, imports – 44.6%¹.

The restrictions also affected the sphere of intellectual property, despite the fact that they are indirectly caused by the withdrawal of a number of companies from the Belarusian and Russian markets. The Russian Federation responded at the end of March 2022 by legalising parallel import for certain product groups (the list of which was not finalised at the time of submission of this material) in order to prevent a shortage of high-tech goods on the national market. At the beginning of March 2022, the Electronics Developers and Manufacturers Association of Russia (hereinafter referred to as EDMA) submitted proposals to the Russian government to support the industry under sanctions, which included the suspension of the protection of IPR from countries supporting sanctions against Russia². Given the close relationship between Russia and Belarus within the framework of the Union State of the two countries, the proposed measures would also have an impact on the Belarusian market. In the absence of sanctions, customs officials have the obligation under the EAEU Customs Code to request confirmation of rights for goods imported into the EAEU customs territory containing intellectual property objects (hereinafter referred to as IPO) included in the national customs registers of IPO. In the conditions of external sanctions restrictions, this has become an additional domestic regulatory barrier to the supply of goods that are not produced on the territories of sub-sanctioned countries. In their proposal, EDMA and other organisations argued for the exclusion of confirmation requirements for IPR in cases the rights holders are foreign companies³.

On the one hand, the proposed measures will make it possible to avoid a significant increase in the cost of goods or its shortage (in the case of the import of original goods containing IPO). On the other hand, the risk of inflow of significant volumes of counterfeit goods into the territory of the Union State of Belarus and Russia, the lack of appropriate warranty and customer service and the reduction of investment attractiveness of two countries in the long run will increase.

¹ Balance of Payments of the Republic of Belarus for 2019. [Electronic resource] // National Bank of the Republic of Belarus. – 2021. – Mode of access: <http://www.nbrb.by/publications/balpay/balpay2019.pdf>. – Date of access: 17.04.2022

² Russian microelectronics manufacturers have proposed to legalise «grey» supplies [Electronic resource] // Interfax Information Group. – 2022. – Mode of access: <https://www.interfax.ru/digital/828137>. – Date of access: 16.04.2022.

At the same time, courts in the Russian Federation began to take sanctions into account in their practice in cases related to IPR. For example, the Arbitration Court in Kirov refused to protect the rights of a British company to the image of «*Peppa Pig*» because the country had imposed sanctions against Russia. Apart from other legislative provisions, the court referred to the Russian Federation Presidential Decree on the application of special economic measures in connection with the hostile actions by the USA and foreign states that have joined, which served as the basis for dismissing the claim¹. Thus, it will be more difficult for foreign organisations in the current circumstances to prove their IPR in court.

The draft of a legislative act of the Russian Federation on the removal of restrictions on the use of IP incorporated in goods, the supply of which to Russia is restricted, also affects the IT sector, namely so-called «software piracy», which directly affects the nascent culture of public consumption of goods and services containing IPO, despite the fact that the measure is intended to be temporary and will not apply to products made by Russian manufacturers. However, people will be forced to buy goods of unconfirmed origin, which will further reinforce negative consumer habits. The possible negative image impact of parallel imports on international companies that continue their operation in Russia and Belarus must also be taken into account.

The measures taken reinforce the existing tendency in Russia and Belarus to circumvent IP rules and legislative measures (or to operate in the absence of them). For example, the issue of enforcement of IPR for developments in the field of medicine has been repeatedly highlighted in academic papers by various authors². The impact of sanctions has only made it stronger. A number of Russian cities have decided at the government level to replace some scarce drugs with generics³. Thus, further development of IP commercialisation and emphasis on it as an economic category will make IP protection issues more significant.

It is important to point out that the issue of intellectual property protection, taking into account external circumstances, does not lose its relevance. Sanctions and counter-sanctions are inherently political in nature, whereas the development and enforcement of IPR should be viewed from an economic perspective. To this end, two directions for the development of IP can be identified: the active continuation of work in the field of IP with a focus on its importance, usefulness and economic benefits from its commercialisation for both the public and the state

¹ Courts in Russia have begun to take sanctions into account in intellectual property cases [Electronic resource] // RBC Business Information Space. – 2022. – Mode of access: <https://www.rbc.ru/society/11/03/2022/622b22289a7947d6c1ad9737>. – Date of access: 17.04.2022.

² Losev, S.S. Compulsory licences and access to medicines / S.S. Losev // Science and Innovations. – 2020. – №8. – P.58-64.

³ In St. Petersburg it was decided to replace deficit drugs with generics [Electronic resource] // Interfax Information Group. – 2022. – Mode of access: <https://www.interfax.ru/russia/831129>. – Date of access: 19.04.2022.

under sanctions. Another direction of work is focusing on the economic protection of IP by the customs authorities and the operational and investigative activities they carry out, in particular by the Operational Customs.

Thus, despite a number of sanctions affecting the field of intellectual property and the lack of motivation for foreign companies to continue the process of commercialisation of goods containing IPR, in Belarus and Russia intellectual property continues to gain in value as a result of its protection and commercialisation. In this regard, it seems promising at the state level to continue further work on improving the legal culture of the use of goods containing IP among the population, including by ensuring the effective work of customs authorities. In the perspective of sanctions being lifted in the future, it will contribute to the resumption and strengthening of the integration of the Republic of Belarus into the world economy.
