

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.

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«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.

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«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