

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.

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**«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.

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«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.