

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.

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«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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«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.