

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.

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«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.

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«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.