

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.

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«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 introspective 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.

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«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