

with customs legislation, as well as the legislation of the member states of the Eurasian Economic Union [2].

The objects of customs control are:

1. Goods transported across the customs border and under customs control;
2. Vehicles moving across the customs border and under customs control;
3. International postal items;
4. Customs and other documents;
5. Persons crossing the EAEU border.

Risk management system is a set of measures through which the state exercises effective customs control ensures the economic security of the state, protects life and health of citizens, accelerates and optimizes customs clearance of goods.

Customs officers use risk management system for the following purposes: to ensure the efficiency of customs control; to focus on high-risk areas; to ensure the efficient usage of the resources of customs authorities; creation of necessary conditions to accelerate and simplify the movement of goods and vehicles across the customs border of the Union; ensuring the economic security of the state, protecting life and health of citizens, as well as protecting the environment.

The process of risk management by customs authorities includes several stages: collection and processing of information, risk assessment, description of the risk indicator, determination of measures to minimize risks and the procedure for applying such measures, development and approval of risk profiles, selection of objects of customs control, application of measures to minimize risks, analysis and control of the results of the application of measures to minimize risks [3].

The first stage includes collection and processing of information about objects of customs control, about completed customs operations and results of customs control carried out both before and after the release of goods.

The collection of information is carried out by customs officers. While collecting information, customs officers can use the information contained in the documents at the disposal of the customs authorities, the information contained in the Unified Automated Information System of Customs Authorities.

The second stage is risk assessment. According to the Customs Code of the EAEU, risk assessment refers to actions aimed at identifying, analyzing risk and determining the level of risk.

Risk identification - actions aimed at detecting, recognizing and describing a risk. Risk analysis refers to the use of information available to customs authorities to determine the magnitude and indicators of risk. To determine the possibility of a risk, as well as the consequences of a violation of customs legislation in case of its occurrence, the customs authorities conduct a risk analysis and

assessment based on information obtained as a result of collection and processing.

The third stage is the description of the risk indicator. The risk indicator allows you to select the object of customs control. Risk indicators include: quantity of goods, customs value of goods, country of origin, weight of goods, quality of goods, vehicles, risk indicators associated with participants in foreign economic activity, and others.

The fourth stage includes the definition of measures to minimize risks and the procedure for their application. Measures to minimize risks are forms of customs control, measures to ensure customs control, as well as other measures established by the EAEU Customs Code and the legislation of the Member States on customs regulation, which are applied on the basis of risk assessment.

In the fifth step, the customs authorities develop and approve risk profiles. A risk profile is a collection of information about a risk area, risk indicators and measures to minimize it.

The sixth stage is the selection of objects for customs control. Customs officers select objects for customs control based on risk indicators, as well as using information systems of customs authorities.

The seventh stage is the application of measures to minimize risks. Measures to minimize risks include: checking information in documents provided to customs authorities, customs inspection and inspection of goods and vehicles [4].

The last and final stage is the analysis and control of the results of the application of measures to minimize risks. The results of applying risk profiles are taken into account in the information resources of the customs authorities.

In conclusion, we can say that the risk management system is an important tool for detecting and preventing customs offenses and crimes in the field of customs. The Risk Management System is a program based on the principles of selective customs control. This significantly improves the quality and efficiency of the use of technical means of customs control, labor resources, and reduces the time spent on customs control. Currently, the choice of forms of customs control, as well as their application is carried out by customs officials on the basis of the information contained in the risk profile. A risk profile is a kind of electronic document that defines the parameters, conditions, according to which one or another form of customs control, for example, customs inspection or customs inspection, should be applied to a specific product or vehicle.

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3. [] – : <https://www.alt.ru/codex-2017/R8/GL61/> : 12.03.2022.
4. An official website of the European Union [] – 2022. – : https://ec.europa.eu/taxation_customs/business/customs-controls/general_en. – 19.03.2022.

ADVANTAGES AND DISADVANTAGES OF ALTERNATIVE ENERGY SOURCES

Mankind needs to reduce the use of fossil fuels and increase the generation capacity for alternative energy sources on the planet because the changed weather conditions is already causing drought, floods, extremely high temperatures during the summer or extremely low temperatures during the winter.

The violent weather conditions on the entire planet and deadly tropical storms, and threatens to destroy the entire civilization if we don't do something to reduce the level of air, water and soil pollution on the planet. This article aims to show you what are the advantages and disadvantages of alternative energy sources, to better understand why we have to use them as a cleaner alternative to fossil fuels.

Alternative energy also known as renewable energy is the energy that is considered an alternative to fossil fuels. Here we find the green energy sources, which are also renewable and are produced by the sun, wind, hydro, geothermal heat, bio, waves, rain, waste and other sources of clean power.

There are many advantages produced by alternative energy when we replace fossil fuels with cleaner sources of power. Fossil fuels are considered non-renewable energy sources because they are finite sources of energy due to the fact that they will run out in just a few decades. Alternative energy is considered