CUSTOMS PAYMENTS OF THE REPUBLIC OF BELARUS. TYPES AND ROLE OF CUSTOMS PAYMENTS

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Customs payments are an important regulator of the state's participation in the system of foreign economic relations, determine the country's place in the international division of labor and provide a significant part of budget revenues. In modern conditions, the role of customs payments is increasing, they are an effective tool for the country's integration into the world economy.

The Treaty on the Customs Code of the EAEU does not define the concept of customs payments, however, it specifies which duties, taxes and fees are included in this concept. Thus, in accordance with Article 46 of the EAEU Customs Code, customs payments include:

• import customs duty;
• export customs duty;
• value added tax levied on the import of goods into the customs territory;
• excise taxes levied when goods are imported into the customs territory;
• customs fees.

In accordance with the EAEU Customs Code, a customs duty is a mandatory payment levied by customs authorities in connection with the movement of goods across the customs border of the Eurasian Economic Union. Import customs duties. designed to protect national producers from the adverse effects of foreign competition on certain products. Export customs duties are imposed on goods that are produced on the territory of the Republic of Belarus. They are designed to limit the export of goods outside the country that are necessary for the national economy, as well as to restrain the export of raw materials and primary processing products.

One of the main elements of the customs duty is the rate, which is understood as the amount of tax per unit of taxation. The rates of customs duties are divided into the following types:

1. ad valorem – set as a percentage of the customs value of taxable goods;

2. specific – set depending on the physical characteristics in kind (quantity, mass, volume and other characteristics);

3. combined – combine ad valorem and specific types of bets.

Value added tax (VAT) is one of the most common indirect taxes, which consists in the fact that a surcharge is added to the price of the goods sold or the service provided in the form of a percentage of their value. The object of VAT is the import of goods into the customs territory of the Republic of Belarus and other circumstances with which the legislation of the Republic of Belarus relates the occurrence of a tax obligation to pay VAT. This tax is the largest share among all customs payments paid when goods and vehicles are imported into the customs territory of the Republic of Belarus.

Excise tax is an indirect tax that is included in the prices of individual goods (excisable goods). Excise duty can be levied on both domestic and foreign goods. It is collected from products that are not essential. The profitability of such products is high, and the increase in its cost practically does not affect the demand from end consumers. The following goods are subject to excise taxes: alcohol and alcohol-containing solutions, alcoholic beverages, wines, beer, tobacco products, natural gas, motor gasoline, diesel fuel, etc. The excise tax is paid once, as a rule, by the person performing foreign trade operations with these goods.

Another customs payment is customs fees. Customs fees are a fee for performing legally significant actions on the part of customs and other authorities. Such actions include:
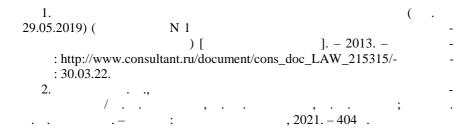• performing customs operations;
• customs escort carried out by customs officials
• issuance of a qualification certificate of a customs declaration specialist;
• adoption by customs authorities of a preliminary decision;
• inclusion in the register of banks and non-bank credit and financial organizations recognized by customs authorities as guarantors of customs payments.

It should be noted that the customs authorities also levy special, antidumping and countervailing duties, which are not customs payments, but relate to other payments, the collection of which is entrusted to the customs authorities. They are used to protect the domestic market from the import of a certain type of goods or types of goods.

It is important to note that the legal basis for the calculation and payment of customs duties in our country is fixed in the Customs Code of the EAEU and the legislation of the Republic of Belarus.

Thus, customs payments should be understood as the totality of all payments that a person must pay to the customs authorities for the movement of goods across the customs border of the Customs Union. They act as the main instrument for regulating foreign economic activity. In addition, customs payments are an important state mechanism by which the state forms its budget. Moreover, the funds that come from the payment of customs duties are one of the most significant sources of state budget revenues, which is why the improvement of

measures for the payment of customs duties is one of the factors of the econom-
ic development of the Republic of Belarus.

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POST- CLEARANCE AUDIT

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A post-clearance audit (or audit-based controls) is an examination of all
processes and documentation, financial and non-financial activities of traders
[1].
   In the Republic of Belarus audit-based controls have the form of Customs
check. There are two kinds of this control.
   1) Cameral control is carried out without going to the person being exam-
ined. Usually at this stage, customs check all the necessary documents and use
the information, which they can get from other sources of information within the
EAEU. In the world trade, this form of customs control is spreading more and
more. That provides a significant acceleration for border-crossing.
   2) On-site inspection is the kind of customs control when customs officers
go to the location of companies [2].
   All traders and declaring agents who deal with Customs may be subjected to
post-clearance audits and are selected in accordance with our risk management
framework.
   The duration of audit will vary on a case-by-case basis depending on the
scope covered and the auditee's level of cooperation.