

the extent that the legislation provides the owner of the goods with sufficient time to make a decision on the final destination of the goods.

The warehouse has its advantages for both importers and exporters. When exporting, the owner of the goods gets the opportunity to pre-pass all customs procedures related to the export of goods from the country, and then independently, based on the needs of the external market and the availability of vehicles, solve the issues of export of goods.

When importing, it allows you to avoid paying the entire amount of customs duties due to importing a large batch of goods.

Exemption from the payment of customs duties on imported goods placed in the TSW allows the importer to avoid an unfavorable situation when, until the transaction (without any guarantees for the speedy sale of goods), significant sums of money intended for the payment of customs duties and fees are "frozen".

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THE QUESTION OF MORALITY IN BUSINESS AND CUSTOMS REGULATION

Research Field:

Morality in International Trade: Ethics in Business and Customs

This article is devoted to the cooperation of the customs services and the business sectors: in particular, the compliance with the moral and ethical rules of behavior among customs officers and company employees associated with the international trade.

The Code of honor sounds noble, it is associated with such concepts as the morality, the conscience, the duty, the responsibility, and the justice. Today, the Code of honor is a necessary attribute of any organization or its branch. In other words, it is important for any institute where the moral principles and rules of conduct in professional and non-official activities are determined. For example, the Codes of honor for judges, bank employees, journalists, entrepreneurs, military personnel, policemen, and so on.

The international trade has become an integral part of the global economy, with companies transacting across the borders on a daily basis. However, along with the international trade increase, there is a need to comply with the ethical and moral standards of business and customs practices.

“Business is the art of making friends,” the American financier Herbert Casson once said. He studied more than 300 types of entrepreneurial activities and knew a lot about business.¹ For modern business ethics, the issues of the corporate social responsibility and reputation are in priority. Good ethics means good business. Otherwise, the negative reaction from customers and partners will inevitably lead to a significant decrease in the profitability of the company. At the same time, dubious reputation will lead to a lack of any credibility in it.

Ethics in business refers to the principles and values which guide decision making processes and behavior within an organization. This includes honesty, fairness, transparency, openness, ability to function effectively at the marketplace in accordance with the applicable laws, established rules and customs, as well as with the respect for all stakeholders, including employees, customers, and suppliers. In the international trade, ethical considerations are especially important as companies interact with people and organizations with different cultural backgrounds and, in some cases, countries with different legal systems.

Companies must be mindful when implying ethical rules and should strive to behave ethically. This includes respect for the human rights, avoidance of the corruption and bribery, and compliance with the environmental standards. Inability to comply with these standards can result in the damage of the company's reputation, can lead to legal consequences, and create trade barriers.

Customs authorities play an important role in ensuring ethical practices in the international trade. The Customs Administration is responsible for enforcing trade-related laws and regulations, collecting revenues, and ensuring the security of goods which enter and leave the country. Customs authorities must comply with the ethical standards, including the avoidance of interest conflicts and fair treatment of all traders as well as respect for the human rights.

In 1993 the World Customs Organization adopted the Declaration on Integrity in Customs (Declaration on Good Governance and Combating Corruption in Customs), known as the Arusha Declaration of the WTO and revised it in 2003. Among the ten elements of the anti-corruption strategy described in this document, a key role is assigned to “the development, promulgation, and adoption of the comprehensive Code of conduct that establishes practical and unambiguous rules of conduct for all customs personnel”. This has led to the emergence of the

¹ Casson G.N. The art of making money: /Translated from English — St. Petersburg: Publishing House "Litera". Publishing house "VIAN", 1997. — 12 p.

Model Code of Ethics and Conduct for Customs Officers that defines the international standards for the professional conduct of customs officers.¹

The Model Code of Ethics and Conduct, developed by the World Customs Organization, regulates the following areas: personal obligations, compliance with the law, relations with the society, gifts, use of inner information, political activity, and work environment.

The main idea which this document carries is that a customs officer is a representative of the State, and by his/her actions he/she must maintain and strengthen the image of the customs services. After all, by his/her behavior, speech culture, manners and habits, appearance and intelligence, people not only judge the customs service in particular, but the State as a whole. In turn, the decency and the impeccable reputation are the basis of citizens' trust in customs officials.

The Model Code of Ethics and Conduct states that the business community must have access to the ethical standards applied by customs authorities and must ensure practices that do not force customs officers to deviate from these standards. Any attempt by members of the business community to offer incentives or other compensations in exchange for some favors or special treatment must be promptly reported to the appropriate senior officer or the internal security department.

However, in some cases, customs authorities may be tempted to engage themselves in corrupt practices, for example, accepting bribes or other illegal activities in order to facilitate customs clearance or import permits. This can lead to the lack of trust in customs authorities and the creation of unfair conditions for the companies which comply with the rules and those which do not.

In order to prevent corruption and uphold ethical standards in customs practices, companies must be vigilant in their activities and ensure that their practices do not contravene the international laws and regulations. They should also cooperate with customs authorities to facilitate customs clearance and compliance.

In order to regulate the ethics of behavior and the formation of the moral consciousness of the customs authority officials, a set of regulatory legal acts has been adopted in the Republic of Belarus. For example, the Disciplinary Charter of the customs authorities of the Republic of Belarus; the General requirements of the official ethics for civil servants (in the Appendix to the Law of the Republic of Belarus "On public service"); the Law of the Republic of Belarus "On Combating Corruption"; the Code of Honor of a Customs Official. At the beginning of the

¹ The Arusha declaration//Official website of the world customs organization// [Electronic resource]//– Access mode: <https://www.wcoomd.org/en/search.aspx?keyword=the+arusha+declaration> – Date of access:14.04.2023

professional career each employee takes an oath in which he/she swears to uphold the honor and dignity of the customs authority official; to protect the economic security of the Republic of Belarus; to be honest, disciplined, vigilant when performing his/her duty; to protect the rights, freedoms, and legitimate interests of the citizens, the society, and the State from criminal and other unlawful encroachments.

In addition, some other measures have been taken in our country to reduce the corruption risks and to create favorable conditions for the business sector, likewise: the electronic declaration of goods, the contactless methods of work, the remote release of the technologies, the reduction of the release time, the customs control which is based on the risk management system, the activities of the public advisory councils at the central and regional levels, and more.

In conclusion, ethics in business and customs are essential to ensure moral and ethical standards in the international trade. Companies and customs authorities must work together to ensure fair and transparent trade, to show respect for the human rights and to protect the environment. Only then can the international trade be successful and sustainable for all its participants.

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THE ROLE OF ANTIDUMPING MEASURES WHEN ENSURING ECONOMIC DEVELOPMENT

Research Field:

Safe Business Environment for the Economic Development

Much attention is paid to business activities in current economic conditions. The development of this segment is important since the domestic production is the part of the national economic system and it makes a significant contribution to the socio-economic development. The measures implemented in this direction are national and supranational in their nature.

The entrepreneurship and the domestic goods production in the Republic of Belarus has been developing for almost 10 years within the framework of the Eurasian Economic Union (hereinafter referred to as the EAEU), one of the tasks of which is to support and protect the producers of the EAEU domestic market. The measures to protect the domestic market include