

contact may indicate the presence of prohibited items or an intention to conceal something in a person's baggage.

Customs officers should pay attention to such gestures as frequent touching of certain parts of the body, for example, the face, neck, or crossed or clenched hands, as well as intense or nervous movements and other similar gestures that may indicate forgery or an attempt to deceive.

The position and posture of a person can indicate confidence, trust, or, on the contrary, nervousness and uncertainty. Customs officers should pay attention to passengers who, for example, are standing in an unnatural position, dressed in disproportionate clothing, which can serve as a concealment place for prohibited items.

Eyes can help in detecting a person's true intentions. Therefore, customs officials should pay attention to passengers' suspicious looks and their reactions to specific questions in order to determine whether they have hidden intentions or information they do not want to disclose.

Body language is of great importance in the work of customs authorities. People often do not realize how often they use body language to convey information when communicating at work, at home, at school, and at university. Customs officers can pick up hints, signals, and indicators that will help them detect prohibited items, identify attempts of deception, and prevent illegal activities. Proficiency in body language will allow customs officers to more effectively perform their duties effectively and efficiently.

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PRELIMINARY ELECTRONIC INFORMATION

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Advanced technologies play an important role in the modern activities of customs authorities. Preliminary Electronic information is one of them. The first steps taken by customs authorities in the direction of Preliminary Electronic information appeared at the end of the twentieth century in connection with the introduction of electronic systems and computerization of all customs processes.

Electronic Pre-Information (EPI) is a process of information exchange between participants that precedes the formal lodgment of documents or data.

Electronic Pre-Information is based on the use of electronic communication tools to exchange necessary information. This process allows parties to prepare data for subsequent stages of interaction, such as contract negotiations or supply of materials [2].

EPI usually involves sending notices, requests, information documents and other materials via email, specialized online platforms, etc. This greatly speeds up information exchange and reduces the cost of paper-based processes.

The advantages of using EPI are obvious. Firstly, it saves time and resources as participants can exchange information instantly without having to wait for postal delivery or meetings. Secondly, it increases convenience and accessibility as participants can access information from anywhere where there is an internet connection. Thirdly, it improves the efficiency and accuracy of information sharing because electronic systems can automatically process data [1].

With the development of information technology, EPI continues to evolve and improve. It is expected to become even more automated and integrated into various business processes in the future. Advanced machine learning and artificial intelligence algorithms will be used to improve analytics and forecasting, and to automate decision-making processes based on the information obtained.

Electronic Advance Briefing is an important tool in today's digital world, enabling the efficient exchange of information between participants. Its benefits include saving time and resources, improving convenience and accessibility, and increasing the efficiency of information sharing. As technology advances, EPI will continue to evolve, becoming more automated and integrated into business processes [3].

Customs authorities have managed to introduce into their system something that truly speeds up the customs clearance process and reduces the risk of smuggling goods prohibited for importation into the customs territory or imported in violation of customs legislation. To improve the functioning of this system, it is necessary to introduce services for creating electronic preliminary information, since due to technical problems, information does not reach customs, which leads to an increase in the period of stay of goods at customs border crossings.

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CONDITIONALLY RELEASED GOODS: CATEGORIES AND FEATURES

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The most common customs procedure among declarants is the release of goods for home use. According to article 134 of the Customs Code of the Eurasian Economic Union, the procedure of release of goods for home use is applied to foreign goods, which after completion of this procedure acquire the status of goods of the Union, thus Customs control over them is completed.

But the exception in this case are conditionally released goods. This category of goods is the goods declared for home use under the release procedure for domestic consumption and issued by customs officers under certain conditions. It should be noted that customs control in respect of the conditionally released goods continues until they acquire the status of goods of the Union.

Conditional release as a customs operation has long been a simplification used by the participants of foreign economic activity, for example, if it is not possible to submit the necessary permits and certificates to the customs authority in time before the release of goods.

Article 126 of the CC EAEU defines three categories of goods placed under the release procedure for domestic consumption, which can be attributed to the conditionally released goods.

The first category is goods for which customs payments and taxes exemptions have been applied, and restrictions on the use and (or) disposal of such goods have been established. For this category of goods, a declarant must comply with the conditions of granting preferential payment of import customs duties, taxes,