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THE FOUNDATIONS OF THE FORMATION AND DIRECTION OF ACTIVITY OF THE WORLD CUSTOMS ORGANIZATION. CONVENTIONS DEVELOPED BY THE WORLD CUSTOMS ORGANIZATION

Research Field:

Customs in the age of globalization and regionalization

In 1890, one of the important aspects was to ensure control aimed at regulating taxation in terms of tariffs. Thus, the Convention on the International Level Union was adopted in the city of Brussels.

Since the 20th century, the lack of a consistent and unified system of customs relations has become an urgent problem. As a result of these difficulties, actions were taken to standardize and consolidate customs rules.

One of these actions was the creation of Economic and Customs Committees, the purpose of which was to organize a unified tariff nomenclature.

The impetus for harmonization was the adoption of conventions that prescribed the main classification points of customs tariffs, as well as the rules for evaluating goods. At that time, namely in 1952, the Convention on the Customs Cooperation Council (CCC) was adopted. Later, it received a new name, which sounded like the World Customs Organization¹.

The CTC/WCO has been increasing the membership of states every year, so if in 1952 there were 10 states, then in 2023 this organization includes 186 participants.

The Republic of Belarus, like many other States, has taken measures to join this organization. In the autumn of 1993, a decree on succession was issued, and in the winter of the same year she became a full participant².

Today, the organization is considered the central structure of customs activities, the basis for ensuring the integrity and cooperation of customs authorities. To achieve its goals, it develops various methods and uses many tools to simplify and improve customs procedures and rules, thereby harmonizing the customs system and bringing it to a single appearance.

¹ Gabrichidze, B.N., CHernyavskij, A.G. Kurs tamozhennogo prava Rossijskoj Federacii: Uchebnik dlya vuzov: V 3-h chastyah / B.N. Gabrichidze, A.G. CHernyavskij. – M: Delo i Servis, 2002. – S. 498

² Ostroga, V.A. Vsemirnaya tamozhennaya organizaciya: zadachi, struktura, osnovnye napravleniya deyatel'nosti: ucheb. – metod. posobie / V.A. Ostroga. – Minsk: BIP – Inst. pravovedeniya. BIP-S Plyus, 2009. – S.4.

The WCO performs a number of functions and tasks, namely: increases the level of international cooperation, leads to the creation of a unified customs regulation system, solves issues arising during movement across the customs border, strengthens the fight against international crimes and defines the rules of customs regulation¹.

The organization is engaged in the development, implementation and updating of international conventions and other documents in the field of customs. Today, the WCO is the depository of international conventions governing various areas of customs activity.

The Convention is an official agreement, and the Customs convention is an agreement that regulates international relations in areas related to the customs system in order to simplify any aspects in the global chain.

The main purpose of customs conventions is to determine the rates of import customs duties on goods, simplify customs formalities in exporting and importing countries, develop mutual trade, accelerate the movement of vehicles, and increase the volume of foreign trade operations.

During its history, the organization has included 19 conventions, which have been supplemented over time.

The Republic of Belarus relies on the following conventions, which prescribe the basics: simplification of customs procedures; establishment of a unified system for coding goods; mutual assistance in cases of customs offenses; carnet for temporary import of goods, administrative assistance².

The WCO contributes to solving many issues in the customs sphere. With 25 years of cooperation, we can say that the Republic of Belarus is a reliable participant in the WCO³.

¹ Vsemirnaya tamozhennaya organizaciya kak sovremennyj institut sovershenstvovaniya tamozhennogo administrirovaniya i uproshcheniya procedur trgovli: monografiya / M.A. Kadyrkulov, S.V. Mozer, N.G. Lipatova. M.: RIO Rossijskoj tamozhennoj akademii, 2017. 172 s.

² Grebennikov, A.V. Vsemirnaya tamozhennaya organizaciya v mezhdunarodnom tamozhennom prave / A.V. Grebennikov. – Minsk :Beltamozhservis. – 64 s.

³ Viktoriya Selezneva Belarus' i VTamO: 25 let vzaimovыgodnogo sotrudnichestva // Tamozhennyj vestnik. – 2018. – №12. – s. 6-7.