

# **PROBLEMS AND DIRECTIONS OF IMPROVEMENT THE ORDER OF CALCULATION AND PAYMENT OF CUSTOMS DUTIES**

## **ПРОБЛЕМЫ И НАПРАВЛЕНИЯ СОВЕРШЕНСТВОВАНИЯ ПОРЯДКА ИСЧИСЛЕНИЯ И УПЛАТЫ ТАМОЖЕННЫХ ПЛАТЕЖЕЙ**

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The problem of collection of Customs duties in the context of the economic situation of the country and in the world is very relevant. Customs duty is a tax levied on those goods which are transported across the border. So, the legal basis for the collection of this tax is an action, the meaning of which is to move the value from one location to another, which is separated from each other by the border. This borderline can coincide with the external border of the state, but the territory of each state can be divided into different parts by border lines, internal borders, and the movement of values can be either free, or due to the payment of the known fee.

According to the Customs code of the EAEU, the object of taxation by Customs duties is the goods that move across the border of the Customs. The basis for calculating the Customs duty depends on the type of goods, in accordance with this, different Customs rates apply to different types of goods. The basis can also serve as a physical characteristic of the goods in real terms (weight, quantity). The tax base is determined in accordance with the legislation of the Customs Union.

Import Customs duties (in addition to import duties on goods intended for personal use) must be paid to the account specified by the international agreement of the members of the Customs Union. Import duties are not included in the bill of any other payments. The payers have the opportunity to pay Customs duties before submitting the Customs Declaration.

Special, antidumping and compensation duties established by the Commission of the Customs Union shall be paid to the account specified by the international treaty of the states that are members of the Customs Union.

In 2016, there were changes in the rates of a number of goods from equipment to vegetables. Due to the fact that many vegetables and roots are grown in small quantities or do not grow in our country at all, but have great demand and popularity among buyers, the Eurasian Economic Commission Board decided to reduce a number of ad valorem rates of Customs duties. Since 2016, for a year, the rates for broccoli and cauliflower have been reduced from

11-13% to 5%. For five years, the import duty for Brussels sprouts has been reduced to 5%, and imports of pistachios, dates and dried grapes are made at a rate of 0%. For some other food products, for example, shrimp and cocoa, there have also been changes in the rates of Customs duties.

Customs authorities carry out responsible work on collection of payments relating to various legal and economic spheres. The collection of Customs duties accounts for a significant revenue share of the budget.

But there are certain problems in the procedure of collection of Customs duties. Currently, there is a need to refine and revise the procedure for the distribution of Customs duties on imports. These changes should be flexible and versatile. The problem of the distribution of Customs duties among the members of the Customs Union can eventually turn the allied countries into countries that have serious political claims to each other.

There is also the problem of underreporting of statistical information, which would allow a full scientific analysis of the collection and distribution of Customs duties. Only having such it is possible to evaluate the effectiveness of the mechanism of collection of Customs fees and duties. Publication of this information in official statistical publications can be solution of this problem.

One of the ways to improve the Customs legislation is to improve the rates of Customs duties and indirect taxes that are levied on imports of goods. Customs privileges are also an important issue.

In addition to the political and economic changes taking place in the world, the Customs legislation in Belarus is also changing.

Currently, the Customs legislation has the tendency to simplify the Customs procedures in the direction of collection and distribution of Customs duties and taxes, on the one hand, and on the other hand the tendency to ensure the economic and financial security of the state. Simplification of procedures for the calculation and collection of Customs duties will help increase the revenue side of the budget.

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