

INFORMATIONAL PROCURING OF THE RISK MANAGEMENT SYSTEM IN THE CUSTOMS BODIES OF THE EUROPEAN UNION AND THE REPUBLIC OF BELARUS

Информационное обеспечение системы управления рисками в таможенных органах Европейского союза и Республики Беларусь

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The application of the risk management system in the field of customs is provided for by the basic international documents in the field of world trade and customs, on the provisions of which the customs services of the world are based.

The European Union is a significant subject in world trade and has many years of experience in applying such an effective mechanism as a risk management system.

Riskmanagement means the likelihood that something will prevent the application of Community or national measures concerning the customs treatment of goods.

To minimise the occurrence of risks, customs can use risk management as a technique to more effectively set priorities and more efficiently allocate resources necessary for maintaining a proper balance between controls and facilitating legitimate trade.

The effectiveness of risk analysis is based on the completeness, consistency and quality of information and information received by customs authorities.

In the customs authorities of the European Union there are the following sources of information:

1. Local, regional and central customs authorities.
2. Other government bodies (Ministries of Trade, Transport, Agriculture, Police, etc.).
3. Partners of customs authorities (airlines, shipping companies, airports and seaports).
4. International databases (Internet), information of international organizations, carriers, insurance companies, etc.
5. Newspapers and specialized magazines.
6. Trade unions and business unions.

Automated information systems are used to implement the Risk Management System in the customs service of the European Union.

The RIF (Risk Information Form) system has been in operation since April 2005 and allows the customs official quickly and reliably to exchange information regarding customs control. Through this system, customs can spread risk-related information.

Risk analysis and management is a dynamic process in which there is a need to use relevant information. In the European Union, this process is engaged by the Information and Risk Analysis Centers.

Approaches to storing, receiving and processing information are constantly being upgraded, and therefore, there is a need to use modern software to build an effective risk management model.

In the European Union there are three areas in which information is being exchanged:

- 1) Customs - Customs.

The customs authorities of the Member States of the European Union are in close information interaction. Information on risks is disseminated to the customs authorities of all members of the European Union in order to minimize negative consequences.

Such information transfer occurs within the network of connections of the Customs Information System. This system is implemented in the work of all major points, ports and airports. It includes a database that contains information about alleged or confirmed crimes and violations reported by any country in the European Union.

- 2) Customs-Business.

Business representatives are a valuable information resource. They can provide information about other various business structures. That is, if an entrepreneur has noticed poor-quality work done by his partner related to the transportation of goods, payment of duties and taxes, then he will contact the customs office with this information. And customs officers will carefully review these facts. Then the customs authorities make a decision on the activities of the relevant participant in foreign trade activities.

- 3) Customs – Other departments.

Customs authorities may have access to data from other government agencies (tax authorities, law enforcement agencies, etc.). These structures regularly transmit to customs authorities information about unscrupulous organizations and firms. In addition, during the analysis and risk assessment, it is possible to directly use the databases of state border guard, social insurance, state registries, and interdepartmental data warehouse services.

These directions provide the customs authorities of the European Union with complete, reliable and actual information about the activities of participants in foreign economic activities, goods and vehicles, as well as potential or identified

offenses. Consequently, thanks to the existence of a powerful information flow, the Risk Management System functions effectively.

In the customs service of the Republic of Belarus for identification and risk analysis the sources of information are the following:

- information from the documentation, which contains information about goods, which are transported across the customs border (declaration of goods, commercial and transport documents);
- information from the Unified Automated Information System (various databases of customs authorities of the Russian Federation);
- information, which is received from other government agencies;
- information, which is received from the customs services of foreign countries.

Based on the presented sources, it can be concluded, that the customs authorities exchange information in two ways:

- Customs - customs. Such an exchange takes place both horizontally and vertically, and consists in transmitting information on all levels of customs authorities: State Customs Committee - Minsk Central Customs - customs - customs posts, as well as between different departments at the same level.

- Customs - other government authorities. Customs authorities have the right to request and receive information from other government authorities (tax authorities, other law enforcement agencies) in order to carry out their duties and competences, which are stipulated by law.

So, in the European Union, one more is added to these areas - Customs-Business. This is due to the partnership and trusting relationships with conscientious participants of foreign economic activity. Participants of foreign economic activity who have received the status of an authorized economic operator can report to customs authorities information about poor quality work and violations of their partners whose activities are related to the movement of goods. And customs authorities accept these requests, consider and check the provided information, then make a conclusion on the activities of the relevant participant of foreign economic activity. Thus, the customs services of the European Union have another information resource. Thanks to it they can identify unscrupulous participants of foreign economic activity and categorize them by assigning them to the appropriate level of risk. This allows reducing the number of potential risk situations, minimizing resource losses, stopping illegal actions of participants in foreign economic activity at an early stage, and recognizing the so-called “gray schemes”.

There is no such interaction in the customs service of the Republic of Belarus, due to the lack of trust and partnership relations with the Belarusian business community. Legally, such a direction of interaction and the procedure for handling such information to the customs authorities is not provided, which

deprives the Risk Management System of another valuable source of information for identifying participants of foreign economic activity with a high risk category.

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LEASING AS AN ECONOMIC CATEGORY: ADVANTAGES AND DISADVANTAGES

Лизинг как экономическая категория: преимущества и недостатки

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In the modern and rapidly developing world asset finance allows businesses to acquire the equipment and assets they need in order to operate and that they may otherwise be unable to afford. It can also free up working capital for use in other areas of your business and save you from having to take out a large loan to buy equipment outright.

Leasing is considered as one of the factors of economic growth. A finance lease (also known as a capital lease or a sales lease) is a type of lease in which the finance company is usually the legal owner of the asset during the lease term, while the lessee not only exercises operational control over the assets, but also has some economic risk and impact on the change in the assessment of the underlying asset. The acquisition of assets - particularly expensive capital