

relations, significantly exceeds the number of states with which agreement on cooperation in Customs relations has been reached.

All in all, further improvement of the legal framework international Customs cooperation, including with the Customs authorities of the states with which the Republic of Belarus has a common border, remains as an urgent task of the Customs authorities.

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THE HISTORY OF THE CUSTOMS UNION OF THE EU AND THE EAEU

История таможенного союза ЕС и ЕАЭС

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The EU Customs Union has got more than 50 years history. In July 1968 all customs duties and restrictions are lifted between the six member countries of the European Economic Community - EEC. A common customs tariff replaces national customs duties on products from the rest of the world. Trade between

the countries multiplies. Investment and economic growth increases. In 1987 the Single Administrative Document replaces hundreds of national customs declaration forms. At the same time, the common transit system is created. These two elements pave the way for standardized procedures in the Europe region and beyond.

The Community Customs Code was adopted in 1992. It assembles for the very first time in a code the provisions of customs legislation that were previously contained in a large number of Community regulations and directives - a job of fundamental importance for the internal market and a paramount simplification for traders and customs. Free movement of goods is now a reality. No more customs formalities at internal borders of the EU. No more long queues for commercial vehicles for goods to be declared and/or checked at border crossings. For the first time, uniform customs legislation becomes directly applicable in all Member States of the EU.

In 2004 10 new countries join the EU and the EU Customs Union. This marks the largest expansion of the EU Customs Union in its history. EU launches the Customs Risk Management system that connects more than 800 customs offices and provides a digital platform to exchange information about risks and irregularities.

In 2016 the Union Customs Code takes effect. It further modernizes and streamlines customs procedures through further harmonization of legislation applicable throughout the EU. It also introduces a number of IT systems to support harmonized implementation of customs rules and to reduce the administrative burden on legitimate trade.

In 2018 the EU Customs Union celebrates 50 years since its establishment in 1968. It has expanded over that time from its initial six member countries and comprises 28 members in 2018.

It is currently the largest trading block, in global terms, so the EU Customs Union is a heavyweight in international trade. Its negotiating position thus outweighs that of any single Member State acting on its own.

The Eurasian Economic Union is an international organization for regional economic integration. It has international legal personality and is established by the Treaty on the Eurasian Economic Union.

The EAEU provides for free movement of goods, services, capital and labor, pursues coordinated, harmonized and single policy in the sectors determined by the Treaty and international agreements within the Union.

The Eurasian Economic Union (EAEU) established in 2015 initially by Russia, Belarus and Kazakhstan, and joined by Armenia and Kyrgyzstan, is in principle a customs union, with a common trade policy towards third countries. It has established a common external tariff, and even concluded a free trade agreement (FTA) with Vietnam.

However, the commonality of its trade policy is limited by important exemptions and other divergences in practice, regarding both intra-EAEU trade and relations with the rest of the world. Moreover, trade integration among the EAEU member countries has on the whole remained low despite the formal deepening of economic integration.

Since these limitations seem to be pervasive and important, the paper also reviews the economic arguments that in general terms determine the costs and benefits of customs unions, and assesses how the customs union of the EAEU stands in this light.

The conclusion is that the EAEU's customs union is far from being an 'optimal customs union area', and seems to be hardly advantageous or even disadvantageous in economic terms for most of its member states, leaving geopolitical considerations as its fundamental basis.

As you can see the EU Customs Union has got wealthier history then the EAEU Customs Union. It has been able to harmonize the legislation of 28 countries and function quite effectively. The EAEU unites only 5 countries. It has got many disadvantages in its work. But it's quite young Association, so I think that it will be able to improve its work in the future.

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DEVELOPMENT OF ELECTRONIC DECLARATION IN THE REPUBLIC OF BELARUS

Развитие электронного декларирования в Республике Беларусь

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The number of goods transported across the customs border of the Republic of Belarus is increasing every day. So, an integral part of the development of information customs technologies is the introduction of electronic declaration system. This system is aimed at reducing the time and material costs related to the implementation of the necessary customs procedures through the use of electronic document management.

Electronic declaring is a set of software and hardware that allows declaring goods and vehicles in electronic form [1].