

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**

Воловикова М.В., Барило А.П.

Научный руководитель: преподаватель Захаренко Т.С.  
Белорусский национальный технический университет

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].

The Republic of Belarus uses the National automated customs declaration system. The work on its creation was carried out within the framework of the state program "Electronic Belarus" [2].

The introduction of electronic declaration has become one of the most serious steps towards the simplification of customs procedures. The system was launched as a pilot project in 2008, and in 2009 it went into the mode of continuous exploitation. Since September 2013, all statistical declarations have been registered exclusively in automatic mode, i. e. without human intervention. At the same time, the average time of such processing is about 1-2 minutes, i. e. the information on the results of the submission of an electronic statistical declaration becomes available to the person concerned within 5-10 minutes from the moment of submission of the electronic document. Since 2014, the customs authorities of the Republic of Belarus have been experimenting with the automatic release of goods placed under the customs procedure of export, since September 2016 – under the customs procedures of clearance for home use and transit.

95% of customs declarations in the Republic of Belarus are submitted electronically. For example, in Minsk regional customs, the total declaration of goods is carried out by more than 11 thousand subjects of foreign economic activity. On average, more than 1 thousand consignments are cleared per day. One customs officer handles more than 20 shipments of goods, which seemed impossible a couple of years ago [3].

The Customs code of the Eurasian Economic Union (EAEU) came into force on January 1, 2018. One of its innovations is the transition to the use of electronic technologies while performing customs operations. The customs code of the EAEU established the priority of electronic declaration of goods and only certain cases of the declaration of goods in writing are admitted.

The functioning of the electronic declaration system is based on the principles of information exchange between declarants and customs officials exclusively in electronic form using an electronic digital signature.

An electronic digital signature is a sequence of symbols. It is a requisite of an electronic document and is intended to confirm its integrity and authenticity. The presence of an electronic digital signature certifies that the transmitted information is legally valid [1].

The advantages of electronic declaration of goods include a high speed of customs declaration, cost reduction, the reduction of document management, the ability to submit a declaration to any customs body. Also, a declarant can submit a declaration from any place where there is Internet access. In addition, electronic declaration contributes to the prevention of corruption, as the personal contact of customs officials and participants of foreign economic activity is excluded.

In case of declaring goods in electronic form, a declarant is obliged:

- to pay customs charges for customs operations;
- to load goods onto the vehicle;
- to put means of identification, provided by customs authorities, on the vehicles;
- to place goods in the customs control zone;
- to submit electronic documents, signed with an electronic digital signature, to customs authorities.

Electronic documents are submitted by a declarant to the customs clearance point, where the goods will be released. The receipt of such documents is a notification of a customs body on the placement of goods in the customs control zone.

Thus, filling in a customs declaration in electronic form is convenient, cost-effective and less labor-intensive compared with the paper equivalent.

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## APPLICATION OF THE RISK MANAGEMENT SYSTEM IN CUSTOMS

### Применение системы управления рисками в таможенном деле

Волосенкова Е. Д.

Научный руководитель: преподаватель Мойсеёнок Н. С.  
Белорусский национальный технический университет

In the modern world the activity of Customs authorities is closely linked to the risk. The degree of its effectiveness is determined not only by the amount of revenue to the State budget of the country, but also ensuring of national security of the country from counterfeit or dangerous goods. Today, with the increase of international trade, Customs authorities need to speed up the process of Customs