

Conformément à la procédure d'utilisation finale, les marchandises peuvent être libérées en franchise de droits ou en franchise de droits en fonction de leur utilisation finale. Ces marchandises restent sous contrôle douanier.

- **Retraitement**

Ainsi, en vertu du code des Douanes de l'UE, les marchandises autres que les procédures générales peuvent également être placées sous l'une des Catégories suivantes de procédures spéciales: transit, y compris extérieur et intérieur; stockage, y compris le stockage temporaire, le stockage dans l'entrepôt douanier et les zones franches; utilisation spéciale, y compris l'importation temporaire et l'utilisation finale; recyclage interne et externe.

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## **THE SYSTEM OF CUSTOMS PROCEDURES IN THE EU**

### **Система таможенных процедур в ЕС**

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From the point of view of the dictionary of foreign words, the procedure (lat. *procedere* — to move) — is "officially established sequence of actions for the implementation or registration of any case"; process (lat. *processus* — moving forward) — is "consistent natural change of any phenomena, States, etc., the course of development of anything." Customs procedure in the narrow sense is a

set of rules that determine for customs purposes the requirements and conditions of possession, use and (or) disposal of goods in the customs territory of the customs Union or abroad. The EU customs code defines a customs procedure as any of the following procedures under which goods may be placed in accordance with the Code:

- release for free circulation;
- special procedures;
- exports.

In accordance with article 129 of the EU ITC, non-unitary goods intended for the communitarian market or for private use or consumption within the European Union are subject to free circulation.

Non-communitarian goods — goods that are not communitarian or have lost their customs status of communitarian goods (item 19 of article 4 of the EU ITC). Communitarian goods — goods falling into one of the following categories: a) goods that are fully manufactured in the customs territory of the European Union and do not contain goods imported from countries or territories outside the customs territory of the European Union.

The release into free circulation entails: (a) the collection of any import duties due; (b) the collection, if necessary, of other payments made in accordance with the provisions of the current legislation with respect to their collection; (c) the application of economic policies, as well as prohibitions and restrictions, if they were not applied at an earlier stage; (d) the implementation of other formalities established with respect to the import of goods. Release into free circulation provides non-unitary goods with the customs status of communitarian (p. 2-3 article 129 of the EU ITC).

Communitarian goods departing from the customs territory of the European Union are placed under the export procedure (paragraph 1 of article 178 of the EU ITC). Paragraph 1 of article 178 of the EU ITC does not apply to the following goods: goods placed under end-use or external processing procedures; goods placed under the internal transit procedure or leaving the customs territory of the European Union temporarily. Thus, the customs procedure of export of goods is a kind of mirror reflection of the procedure of release into free circulation. With this procedure, EU goods leave the customs territory of the EU and lose their customs status.

### **Special procedures**

In accordance with article 135 of the EU ITC, goods may be placed under one of the following categories of special procedures: (a) transit, including external and internal; (b) storage, including temporary storage, storage in a customs warehouse and free zones; (c) special use, including temporary importation and end use; (d) internal and external processing.

#### Transit

EU customs legislation (Art. 144-147 of the EU ITC) distinguishes between the following types of transit procedures:

- external — for non-unitary goods (denoted by the code "T1»);
- domestic — for communitarian goods ("T2"). ,

In addition, depending on the route of transit goods differ:

- communitarian transit — the movement of goods between two points in the customs territory of the EU;
- common transit — when goods are moved under the 1987 Convention on common transit between the EU, EFTA (Iceland, Norway, Liechtenstein, Switzerland);
- international transit — the movement of goods within the framework of other international conventions: a) the TIR Convention (TIR); b) of the ATA Convention; c) of the Convention on navigation on the Rhine; d) the Convention between the countries — members of NATO;
- postal transit — for goods moved by mail.

#### Storage

Under the storage procedure, non-unitary goods may be stored in the customs territory of the EU without: payment of import duties; payment of other fees provided for by law; application of economic policy measures, except in cases where the goods are prohibited for import and circulation in the customs territory of the EU (art. 148 of the EU ITC).

#### Temporary importation and end use

In accordance with the provisions of the temporary import procedure, non-unitary goods intended for re-export may be used in the customs territory of the European Union, with full or partial exemption from import duties, as well as without the application of the following (art. 162 of the EU ITC): a) collection of other payments in accordance with the relevant norms of the current legislation; b) economic policy measures, except for those that prohibit the import or export of these goods from the territory of the European Union. In accordance with the end-use procedure, goods may be released into free circulation duty-free or with a reduced duty rate based on the specifics of their end-use. These goods remain under customs supervision.

#### Processing

Thus, in accordance with the EU Customs code, goods, in addition to General procedures, can also be placed under one of the following categories of special procedures: transit, including external and internal; storage, including temporary storage, storage in a customs warehouse and free zones; special use, including temporary import and final use; processing internal and external.

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## **PRELIMINARY INFORMING IN THE REPUBLIC OF BELARUS**

### **Предварительное информирование в Республике Беларусь**

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For each state, it is an important task to create conditions to minimize threats to national and economic security, to ensure world trade facilitation between countries, as well as to create favorable conditions for all its citizens.

In order to develop foreign trade with various countries, the Customs Service of the Republic of Belarus is carrying out a number of necessary activities, including electronic preliminary informing (EPI) on goods imported by road, rail and air transport.

On June 17, 2012, mandatory preliminary informing was introduced in relation to goods imported into the customs territory of the Eurasian Economic Union (EAEU) by road. On October 1, 2014, it became mandatory to inform customs authorities in advance when importing goods into the customs territory of the EAEU by rail. As well as on April 1, 2017, preliminary informing of customs authorities became obligatory when importing goods into the customs territory of the Eurasian Economic Union by air.

International experience shows that the introduction of electronic preliminary informing is a promising direction for the development of customs