

border and checkpoints, especially within the framework of the Customs system.

After all, with the efforts on the one hand, the state cannot immediately implement all infrastructure projects, since they require large expenditures. And here business has a wide range of opportunities to participate in solving this problem. Obviously, it is also beneficial for the business that the Customs authorities have at their disposal acceptable conditions for normal operation and the possibility of applying modern technologies and technical means, which lead to a reduction in the terms of Customs control and its maximum efficiency.

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### **THE ORDER OF MOVEMENT OF CULTURAL VALUES ACROSS THE CUSTOMS BORDER OF THE REPUBLIC OF BELARUS**

#### **Порядок перемещения культурных ценностей через таможенную границу Республики Беларусь**

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According to the UNESCO Recommendation of 1964 cultural values are considered movable and immovable property, which is of great importance for the cultural heritage of each country. Cultural values include works of art and architecture, manuscripts, books, typical samples of flora and fauna, scientific collections and important collections of books and archival documents, including musical archives [1].

The list of cultural values which is controlled when moving across the customs border of the Eurasian Economic Union is approved by the Decision of the Board of the Eurasian Economic Commission No. 30 of April 21, 2015. According to this Decision, such goods include artistic values, sculptures, icons, antique weapons, equipment, coins and etc.

The cultural values that are transported across the customs border of the Eurasian Economic Union are necessarily subject to customs declaration.

In order to export cultural values from the customs territory of the Eurasian Economic Union, a person must provide a permit, which is issued by the authorized body of the Eurasian Economic Union member state. In the Republic of Belarus, such a body is the Ministry of Culture.

Consequently, when exporting cultural values, it is necessary to follow the red channel. A customs declaration which is submitted to a customs authority should contain the information about the cultural values being moved and the permission to export them [2].

If goods are imported for the purpose of organizing exhibitions, presentations, for the use in court proceedings, or are exported by individuals for personal use, then if there is a permit, a license to export cultural property is not required.

According to the data of the State Customs Committee, the most frequently transported cultural values are: coins, banknotes and securities, orders, medals, award signs, prints, manuscripts, documentary monuments, archival documents, postage stamps, paintings, sculptures, memorial objects related to the lives of prominent political, public figures, national heroes, scientists, literary figures and artists.

Smuggling of cultural values is the illegal transportation of cultural values across a customs border [3].

The most typical ways to conceal cultural values are the inter-ceiling space of passenger carriages, bedding, and luggage – in cases of illegal transportation of goods by rail. If the goods are illegally transported in cars, the most frequent place of hiding is behind the interior trim.

Cultural values are an integral part of the culture of any country. A state must save cultural property located on its territory, but should not impede free international cultural exchange.

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## **CUSTOMS DUTY-FREE PROCEDURE**

### **Таможенная процедура беспошлинной торговли**

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Trading globally gives consumers and countries the opportunity to be exposed to new markets and products. Almost every kind of product can be found in the international market. Industrialization, advanced technologies, including transportation, globalization, multinational corporations, and outsourcing are all having a major impact on the international trade system. To increase the attractiveness of the country for international trade the government introduced duty-free trade.

Duty-free trade is a customs procedure in which goods are sold at retail in duty-free shops to individuals leaving the customs territory of the Customs Union, without paying customs duties, taxes and non-tariff measures.

In Belarus, these issues are regulated by the Decree of the President of the Republic of Belarus of January 17, 2012, No. 38 “On the functioning of duty-free shops”. In accordance with the Decree of the President of the Republic of Belarus, duty-free stores have been working in a new way since 2012. The document stipulates that goods placed under the customs procedure of duty-free trade are sold in duty-free shops established by the state institution “Main Department for Servicing the Diplomatic Corps and Official Delegations “Dipservice ” or a legal entity, the founder of which is a public institution [1].

The Regulations on duty-free shops approved by the Decree detail the requirements for these stores for their technical equipment.

It is also established that in stores located at checkpoints across the State Border of the Republic of Belarus, where retail trade is currently conducted,