

tablets. If the amount of the drug being shipped exceeds the above limit, you must submit an application to the Department of Medicines to receive the package.

Since the postal directions continue to gain popularity the legislation of our state introduces new technique and improves the existing methods of inspection and examination of parcels.

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## **GOODS IN RESPECT OF WHICH THE FISCAL SECURITY AMOUNT IS PAID ТОВАРЫ, В ОТНОШЕНИИ КОТОРЫХ УПЛАЧИВАЕТСЯ ФИСКАЛЬНАЯ СУММА ОБЕСПЕЧЕНИЯ УПЛАТЫ**

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The use of the mechanism for ensuring the payment of customs duties and taxes is quite widespread in the world practice of customs regulation. The requirement of the customs authorities to provide security for the payment of customs duties and taxes is aimed at reducing cases of illegal involvement of goods into economic circulation without paying customs duties. Securing payment is a kind of guarantee of proper performance by persons engaged in foreign economic activity of their obligations.

The norms of subparagraph 1 of paragraph 1 of Article 143 of the Customs Code of the EAEU determine that one of the conditions for placing foreign goods

under the customs procedure of customs transit for their transportation through the customs territory of the Eurasian Economic Union is to ensure the fulfillment of the obligation to pay import customs duties, taxes. At the same time, paragraph 7 of Article 65 of the Customs Code of the EAEU provides the possibility for establishing fixed amounts by the national legislation of the EAEU member states to ensure the fulfillment of the obligation to pay customs duties and taxes.

In accordance with paragraph 3 of the list of amendments to the resolutions of the Council of Ministers of the Republic of Belarus, which is Appendix 6 to Resolution No. 406, the new version sets out fixed amounts of security for the fulfillment of the obligation to pay customs duties and taxes in relation to certain types of goods, which are an appendix to the resolution of the Council of Ministers of the Republic of Belarus dated October 14 "On ensuring the fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties".

Security for the payment of customs duties, taxes is not provided if the amount of customs duties, taxes and interest payable does not exceed an amount equivalent to 500 euros at the exchange rate:

- established in accordance with the legislation of the EAEU member state, in which customs duties and taxes are payable;
- valid on the day of registration of the customs declaration (if it is not submitted - on the day of the decision to fail to provide security).

The legal entity that carries out customs declaration assumes the obligations of the carrier, specified in Article 223 Customs code of the Customs union. In case of non-delivery of goods placed under the customs procedure of customs transit, the declarant of such customs procedure has a deadline for paying customs duties and taxes on the basis of clause 3 of Article 227 Customs code of the Customs union.

Import customs duties, taxes are paid in amounts corresponding to the amounts of import customs duties, taxes that would be payable when goods are placed under the customs procedure for release for domestic consumption, calculated on the day of registration by the customs authority of the transit declaration.

There is also such a thing as the return of customs security. In other words, it is called a test. Funds overpaid in favor of the customs authority may be returned to the entrepreneur. In order to return customs security, you must submit an application to the appropriate state authority.

You need to attach documents to confirm: the fact of payment of funds to the customs account; crediting funds to the customs account; the presence of extra money. Other papers may be required depending on specific situations. If all the necessary papers have already been provided by the entrepreneur, their re-

submission is optional. The main condition is the absence of any changes in the documentation.

At present, when foreign goods are placed under the customs procedure of customs transit, fixed amounts of security for the obligation to pay customs duties and taxes are provided not only in relation to excisable goods marked with excise stamps (alcoholic beverages, tobacco and tobacco products), but also in relation to fruits and vegetables, flowers, live fish, other living plants (including their roots), cuttings and cuttings, as well as mycelium of fungi.

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### **FEATURES OF THE PERFORMANCE OF CUSTOMS OPERATIONS AND CUSTOMS CONTROL IN RESPECT OF GOODS FOR PERSONAL USE MOVED BY INDIVIDUALS ОСОБЕННОСТИ СОВЕРШЕНИЯ ТАМОЖЕННЫХ ОПЕРАЦИЙ И ПРОВЕДЕНИЯ ТАМОЖЕННОГО КОНТРОЛЯ В ОТНОШЕНИИ ТОВАРОВ ДЛЯ ЛИЧНОГО ПОЛЬЗОВАНИЯ, ПЕРЕМЕЩАЕМЫХ ФИЗИЧЕСКИМИ ЛИЦАМИ**

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