

The Criminal Code also includes Article 231 that stipulates the punishment for the large-scale (is when the sum of the outstanding duties is 2000 times much bigger than the base rate) evasion of customs payments. For this non-payment you may pay fine, lose the right to hold certain posts, get community service up to 2 years, be arrested or imprisoned up to 3 years. If this is done second time, the term of imprisonment will rise up to 6 years.

Depending on the nature of the crime, Customs authorities may implement the following tasks:

receipt and registration of applications on reporting of any act that was committed, is being committed or is about to be committed;

application verification and making a decision either to initiate criminal proceedings or not;

carrying out the necessary activities to detect the crime and identify those who are involved in it.

Criminal investigations in customs sphere are carried out by customs officers with higher education who are authorized by the supervisor on the basis of job description. They usually work for Customs Investigation Department or Combat Smuggling Department.

In conclusion I'd like to say that law-enforcement activity of Customs Service is nothing more nor less than manifestation of state's internal and external functions in the sphere of Customs legal relations.

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PECULIARITIES OF A CUSTOMS CARRIER ОСОБЕННОСТИ ДЕЯТЕЛЬНОСТИ ТАМОЖЕННОГО ПЕРЕВОЗЧИКА

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Perhaps, in the modern world it is impossible to find a person who would not understand the meaning of the word "carrier". At the same time, it should be noted that various terms are used in different regulations using the specified word with a certain semantic meaning, for example, automobile carrier, international automobile carrier, customs carrier, commercial carrier, exchange carrier, actual carrier.

The Customs Code of the Eurasian Economic Union uses two terms: "Carrier" is a person carrying out the transportation of goods and (or) passengers across the customs border and (or) transportation of goods under customs control within the customs territory of the Customs Union, or who is responsible for the use of vehicles; a legal entity of a member state of the Customs Union that meets the conditions specified by law and is included in the register of customs carriers.

Both the customs carrier and the carrier carry out the movement of merchandises under customs control through the customs territory of the Customs Union in accordance with the customs legislation of the Customs Union and are responsible for non-fulfillment of obligations when transporting goods under the customs procedure of customs transit.

The existence of a difference between these persons becomes apparent when the commodities are placed under the customs procedure of customs transit. The release of commodities in accordance with the customs procedure of customs transit is possible only if certain conditions are met, one of which is to ensure the payment of customs duties and taxes in relation to foreign goods. At the same time, the provision of such security is not required if the customs carrier acts as the declarant of the customs procedure for customs transit.

Merchandises transported through the territory of the country in the customs transit regime are not subject to customs duties and taxes, and import restrictions are not applied to goods aimed at protecting the domestic market. To optimize the entire process of cargo transportation, transport companies undertake the provision of complex services. Carrying out customs clearance and customs clearance of export cargo not only at the border, but also at warehouse terminals, transport companies, as a result, significantly reduce the total time spent on the way, and reduce the final cost of this type of cargo transportation.

Thus, the advantages of having the status of a customs carrier are obvious. But its receipt requires the implementation of certain conditions, which are established at two levels: the Eurasian Economic Union and the Republic of Belarus.

The customs authorities, in accordance with the procedure established by the legislation of the Member States of the Eurasian Economic Union, maintain

registers of customs carriers and ensure their periodic publication at least once a quarter, including using information technologies.

The Eurasian Economic Commission, on the basis of the registers maintained by the customs authorities, forms a general register of customs carriers and ensures its periodic publication at least once a quarter on the official website of the Eurasian Economic Commission.

The customs carrier confirms its status with a certificate of its inclusion in the register of customs carriers, issued by the state executive authority in the field of customs law. The certificate is issued for an indefinite period, but each year it is necessary to confirm the paid customs payments.

In the simplest sense, a customs carrier is a company that has a special right to transport non-cleared commodities. Using such a service, companies avoid paying customs duties and escorting cargo by customs officers. From the side of legislation, two requirements are imposed on firms of this type of activity: the status of a legal entity and the presence of an appropriate license. The capabilities of a customs carrier can significantly reduce the delivery time and apply various transportation schemes, optimize the cargo transportation process. Also, the personal presence of the customer's representative during customs clearance is not required. The cargo can be immediately loaded onto another vehicle and delivered across the country to its final destination, where customs clearance will be carried out.

Thus, the clients of the customs carrier save time and money, they deal with only one carrier that is able to provide a range of services; can order transportation from anywhere in the world to the most remote point, and receive non-cleared cargo wherever they need it. This provision not only reduces the financial burden on persons moving such commodities, but also simplifies the performance of customs operations when goods are placed under the customs procedure of customs transit.

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