LEGAL STATUS OF AN AUTHORIZED ECONOMIC OPERATOR ПРАВОВОЙ СТАТУС УПОЛНОМОЧЕННОГО ЭКОНОМИЧЕСКОГО ОПЕРАТОРА

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Authorized economic operator (AEO) is a group of persons who have the confidence of the customs authorities and have simplified procedures. The opportunity to use special simplifications during customs procedures arises when the status of an authorized economic operator of foreign trade participants is acquired. The use of special simplified procedures that minimize time and financial costs is inextricably linked with increasing the efficiency of foreign economic activity of entrepreneurs.

More and more developing and developed countries of the world recognize the importance and crucial role of the AEO, insist on its introduction and encourage its formation. Based on the general situation and the totality of the previously listed factors, it can be argued that the constant increase in the turnover of goods and monetary relations leads to the development of the AEO institution.

The role of the AEO status is determined by minimizing the costs of supply chain maintenance while ensuring the safety of foreign trade through the unification and certification of business processes of foreign economic activity; the use of modern logistics and supply chain management technologies.

Entities that interact when moving goods across the customs border of the Republic of Belarus are the following:

- foreign trade participants who move these goods;
- the customs authority of the Republic of Belarus, which carries out customs control, customs clearance and passage of goods;
 - the customs authority of the states that are the producers of these goods;
- the customs authority of the state through whose territory the goods are imported in transit to the Republic of Belarus.

All the subjects of customs legal relations mentioned above closely interact with each other. This interaction stimulates the growth of the turnover of goods and cash flows both outside the territory of the Union and within it. Consequently, it has a positive impact on the development of the economy of the Union as a whole. The emergence of the AEO institute was a very important stage in the development of interaction between the customs service and participants of foreign economic activity.

Only a legal entity can obtain AEO status. The new customs Code of the EAEU defines a single minimum period of implementation of foreign trade

activities required for obtaining the status. This is 3 years. This period is the same for all member states of the Union.

The required volume of transactions for a certain period has also changed. To obtain AEO status, a person must not be held administratively liable. Also, the managers and founders should not be held criminally liable.

There is also a regressive scale, as a result of which a responsible and conscientious AEO can gradually reduce the amount of security for its activities to 150 thousand euros. To obtain the certificate of the second and third types it is of fundamental importance the financial stability of those individuals.

The AEO status is very convenient for carrying out foreign economic activities. Every year, the number of people wishing to acquire the status of an authorized economic operator increases. During the existence of the institution of the authorized economic operator, a certain number of problems were identified, the solution of which was reflected in the new Customs Code of the EAEU in 2018.

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FEATURES OF THE TRANSPORT OF PLANTS AND ANIMALS ACROSS THE CUSTOMS BORDER ОСОБЕННОСТИ ПРОВОЗА ЖИВОТНЫХ И РАСТЕНИЙ ЧЕРЕЗ ТАМОЖЕННУЮ ГРАНИЦУ

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