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FEATURES OF MOVEMENT OF GOODS IN INTERNATIONAL POSTALS

ОСОБЕННОСТИ ПЕРЕМЕЩЕНИЯ ТОВАРОВ В МЕЖДУНАРОДНЫХ ПОЧТОВЫХ ОТПРАВЛЕНИЯХ

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In a rapidly developing world, the Internet commerce is growing every year. Thanks to Internet shopping, the flow of international mail is growing. Therefore, it is important to regulate and monitor the goods that are sent in international mail.

In accordance with Article 2 of the Customs Code of the EAEU, international mail is parcels and letter-post items that are objects of postal exchange in accordance with the acts of the Universal Postal Union, that are accompanied by documents provided for by the acts of the Universal Postal Union, are sent outside the customs territory of the Union from places (institutions) international postal exchange, either enter the customs territory of the Union at the places (institutions) of the international postal exchange, or follow in transit through the customs territory of the Union.

International postal items include:

- letters (simple, registered, with a declared value);
- postcards (simple, registered);
- parcels and special bags "M" (simple, custom-made);
- secograms (simple, custom-made);
- small packages (custom-made);
- parcels (ordinary, with a declared value);
- international items of express mail.

Today the services of the international postal service are very popular all over the world. These are both large-sized parcels and letters. However, it is precisely because of the popularity of this service that the postal service often has difficulty in checking, processing and delivering these parcels to the recipient in a timely

manner. It is also important to remember which goods cannot be sent in international mail, so that it is not returned back.

It is not allowed to send the following goods in international mail:

goods prohibited for shipment in accordance with the acts of the Universal Postal Union;

goods that are not subject to forwarding in international mail, the list of which is determined by the Commission.

Customs declaration of goods sent to the international postal items is carried out using the documents provided for by the UPU acts, accompanying international postal items, or declarations for goods. Goods sent to the international postal items, with the exception of goods sent by individuals for personal use, are subject to customs declaration using a goods declaration in cases where:

- 1) customs duties and taxes are subject to payment;
- 2) special protective, anti-dumping and countervailing measures are applied to the goods and prohibitions and restrictions are observed;
- 3) the actual export of goods from the customs territory of the tripartite Customs Union must be confirmed by the sender goods to customs and (or) tax authorities;
- 4) goods are placed under a customs procedure other than the customs procedure for release for domestic consumption.

Customs declaration of goods transported to the international postal items is carried out using the documents provided for by the UPU acts, or a declaration for goods. As a declaration for goods, the customs authority accepts customs declarations CN22 or CN23 (the most used), shipping address CP71, form pack CP72, form E1. In this case, the sender is responsible for drawing up customs declarations.

Analyzing the above mentioned, it is once again emphasized the importance of the development of postal service. Annually, on average, about 10 million international postal items are sent to the Republic of Belarus. Therefore, it is necessary to control the movement of goods in international mail, update and amend the existing legislation governing the movement of goods in international mail.

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SECURING PAYMENT OF CUSTOMS DUTIES ОБЕСПЕЧЕНИЕ УПЛАТЫ ТАМОЖЕННЫХ ПОШЛИН

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All payments, the control over the calculation and payment of which are entrusted to the customs authorities, can be divided into customs payments and other payments.

Customs payments are a form of financial relations that arise between the state and participants in foreign economic transactions, containing tariff and other measures aimed at regulating foreign economic activity in order to protect economic security. In accordance with Article 46 of the Customs Code of the Eurasian Economic Union, customs payments include import duty; export duty; excise taxes; value added tax (VAT), when goods are imported into the customs territory; customs duty.

The requirement to secure the payment of customs duties is one of the ways to comply with the legislation of the Republic of Belarus on customs affairs. Securing the payment of customs duties is provided in the following cases:

- 1) when obtaining a permit for customs transit in respect of foreign goods;
- 2) upon receipt of a deferred or installment payment of customs duties and taxes for a period of up to two months on the grounds established by the Customs Code of the Eurasian Economic Union;
- 3) at the request of the customs authority when issuing a permit for temporary storage of goods in the warehouse of the recipient of goods, if such recipient has an unfulfilled tax obligation to pay import customs duties and taxes and (or) if such person fails to fulfill the obligations for temporary storage of goods in accordance with the customs procedure for temporary storage of goods;
- 4) at the choice of the payer during the customs clearance of goods, in cases of absence of documents confirming the country of origin of the goods, or when signs are found that the submitted documents are improperly drawn up and (or) contain false information before the submission of such documents or clarifying information.