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SECURING PAYMENT OF CUSTOMS DUTIES ОБЕСПЕЧЕНИЕ УПЛАТЫ ТАМОЖЕННЫХ ПОШЛИН

Савастюк О.Ю., Тишкова Е.О.

Научный руководитель: преподаватель Мойсеенок Н.С.
Белорусский национальный технический университет

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.

Provision of securing the payment of customs duties for goods under the customs procedure of customs transit is not required if the goods are transported by rail, by a customs carrier, under customs escort, if the amount of the tax liability does not exceed 60 base values, as well as:

- if the transportation is carried out with the escort of the security unit of the Ministry of Internal Affairs;
- when accompanied by the «Beltamozhconvoy» branch of RUE «Beltamozhservis»;
- if the goods are intended for use by diplomatic missions and consulates;
- the goods are used for cultural, sports, scientific and research purposes, in the elimination of the consequences of natural disasters, accidents, catastrophes according to preliminary information of the State Customs Committee of the Republic of Belarus;
- goods are transported in international mail;
- goods are raw materials, materials, components, equipment intended for the manufacture of products of their own production, as well as negotiable containers;
- the goods are of the nature of foreign gratuitous aid, according to the information of the Department for Humanitarian Aid of the Presidential Administration of the Republic of Belarus.

Insurance of the payment of customs duties is not provided if the amounts of customs duties payable amount to the equivalent of less than 500 euros at the exchange rate of the National Bank of the Republic of Belarus.

The payment of customs duties and taxes is secured by the person who has a tax obligation to pay them, or by any other person in favor of the person who has a tax obligation to pay customs duties and taxes.

The amount of security for the payment of customs duties and taxes is determined on the basis of the amounts of customs duties and taxes payable when goods are placed under the customs regimes of free circulation or export. The amount of money required to ensure the payment of customs duties and taxes in respect of imported goods is determined by the formula:

$$C=Sp+Sa+Svat$$

where C is the amount of cash required for the payment of customs duties and taxes, Bel. RUB.;

Sp – the amount of customs duty payable when the imported goods under the customs regime of free circulation, Bel. RUB.;

Sa – the amount of excise duty payable, when the imported goods under the customs regime of free circulation, Bel. RUB.;

Svat – the amount of value added tax, payable when the imported goods under the customs regime of free circulation, Bel. RUB.

In relation to individual goods (alcoholic beverages and goods transported in international mail) Resolution of the Council of Ministers of the Republic of

Belarus No. 977 of 01.08.2007 establishes a fixed amount of security for the payment of customs duties and taxes.

Thus, one of the elements of the activity of the customs authorities of the Republic of Belarus is the replenishment of the state budget through the collection of customs duties on goods and vehicles transported across the customs border.

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CUSTOMS CONTROL AFTER THE RELEASE OF GOODS ТАМОЖЕННЫЙ КОНТРОЛЬ ПОСЛЕ ВЫПУСКА ТОВАРОВ

Слабухо В.В.

Научный руководитель: преподаватель Мойсеенок Н.С.
Белорусский национальный технический университет

Customs affairs and customs policy are the conductors of foreign economic activity of the Republic of Belarus. From the beginning of economic transformations, they are acquiring more and more importance, becoming regulators and means of establishing new economic relations and ties. One of the tasks of customs policy is to ensure the most effective use of customs control instruments.

Customs control after the release of goods is a set of measures taken after the release of goods to control the fact of release, as well as the accuracy of the information specified in the customs declaration and other documents submitted during customs clearance. Customs control after the release of goods is carried out for the purpose of checking:

- the fact of placing goods under the customs procedure;