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.

Литература


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;
- reliability of the information specified in the customs declaration and other documents submitted during the customs declaration of goods that influenced the decision on the release of goods;
- compliance with restrictions on the use and disposal of conditionally issued goods;
- compliance with the customs procedures established by the customs legislation of the EAEU and the legislation of the Republic of Belarus on customs affairs, when placed under which goods do not acquire the status of goods of the EAEU;
- compliance with the requirements established by the customs legislation of the EAEU and the legislation of the Republic of Belarus on customs affairs to persons engaged in activities in the field of customs affairs;
- compliance of persons with the conditions necessary for granting the status of authorized economic operator;
- compliance with other requirements established by the customs legislation of the EAEU and the legislation of the Republic of Belarus on customs affairs.

Customs control after the release of goods in the EAEU in all forms is aimed at simplifying customs procedures, monitoring the timeliness of customs payments to the state budget, suppressing violations in the customs sphere, as well as expanding the use of new information technologies and developing interaction between the EAEU member states.

The main forms of customs control after the release of goods should include obtaining explanations, checking customs duties, other documents or information and customs control. At the same time, the main means of ensuring customs control after the release of goods are verbal questions, the requirements and obtaining documents or information necessary for customs control.

Currently, the strategic direction for the development of customs activities is the development of mechanisms for improving customs control after the release of goods. Therefore, it became necessary to transfer customs control to the post-release stage. In addition, it is necessary to create conditions under which persons transporting goods from different systems will be excluded in order to avoid payment of duties, taxes and other payments, the collection of which is entrusted to customs and which contribute to effective customs control. Particular attention should be paid to the check of the correctness of the classification of parts and accessories of goods according to the unified CNFEA EAEU after the release of goods. Correct identification of the code by CNFEA EAEU is one of the difficult points when declaring a foreign economic activity participant and when checking the correctness of the classification of goods by customs officers.
UNUSUAL CUSTOMS BANS IN DIFFERENT COUNTRIES
НЕОБЫЧНЫЕ ТАМОЖЕННЫЕ ЗАПРЕТЫ В РАЗЛИЧНЫХ СТРАНАХ

Соколова А.В., Харитончик А.В.
Научный руководитель: преподаватель Мойсеенок Н.С.
Белорусский национальный технический университет

Even first-time travelers know not to pack firecrackers, lighter fluid and other explosives when traveling to another country. Most are also aware that what’s euphemistically called “adult reading material” will at best be confiscated on entry to most countries, and at worst could land you in really big trouble.

What you might not know, though, is that there are a lot of things that are heavily restricted or even prohibited from being imported to or exported from some countries — unexpected items like face masks, holy water and even ballpoint pens.

While some international customs regulations are logical, others are just, well, downright weird.

In Japan, every day, over-the-counter meds like Sudafed and other allergy and sinus medications are banned. Even innocuous items like Vicks inhalers are forbidden because they can contain components such as pseudoephedrine that can be converted into drugs, which are illegal under Japan’s anti-stimulant drug laws.

Nigeria has a long history of prohibiting seemingly random items from being imported into the country, often to boost the country's own manufacturing...