PECULIARITIES OF CROSS BORDER MOVEMENTS OF GOODS FOR PERSONAL USE BY INDIVIDUALS ОСОБЕННОСТИ ПЕРЕМЕЩЕНИЯ ТОВАРОВ ДЛЯ ЛИЧНОГО ПОЛЬЗОВАНИЯ ФИЗИЧЕСКИМИ ЛИЦАМИ

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Goods for personal use – goods intended for personal, family, home and other needs of individuals not engaged in business activities. Movement of such goods has its own peculiarities.

Goods moved across the customs border of the EAEU are acknowledged by the customs authority as goods for personal use on the basis of:

- 1) statement of an individual about goods moved across the customs border of the EAEU in oral or written form using a passenger customs declaration;
 - 2) nature and quantity of goods;
- 3) frequency of crossing of the customs border of the EAEU and (or) transportation of goods across the customs border of the EAEU by an individual or to their address.

Those goods that included in the list of the used goods for personal use which can be imported in the established quantity by foreign individuals for the period of stay in the customs territory of the Euroasian Economic Union are exempt from customs duties, taxes. This list is the following:

- 1. Clothing, footwear, headwear, umbrellas, jewelry, personal hygiene items, other personal goods in the amount necessary for use during the stay in the customs territory of the Eurasian Economic Union.
- 2. Portable sound recording, video recording, reproducing equipment, photographic equipment in the amount of not more than 1 unit of each name and video recording media, sound recording media associated with such equipment in the amount necessary for use during the stay in the customs territory of the Union.
- 3. Mobile phones, smartphones and similar communication devices in the amount of not more than 2 units.
- 4. Portable personal computers, tablets, game consoles in the amount of not more than 1 unit of each name and portable musical instruments in the amount necessary for use during the stay in the customs territory of the Union.
- 6. Cultural property in the quantity necessary for use during stay in the customs territory of the Union.
- 7. Baby strollers, baby seats, fixed on the seats of vehicles in the amount necessary for use during the stay in the customs territory of the Union.

- 8. Wheelchairs for disabled persons in the amount necessary for use during their stay in the customs territory of the Union.
- 9. Inventory and accessories for sports, tourism and hunting, balloons in the amount necessary for use during the stay in the customs territory of the Union.
- 10. Pets, including those used for hunting, sports, tourism, in the amount necessary for use during the stay in the customs territory of the Union.
- 11. Portable dialyzers, other similar medical devices and consumables to them in the amount necessary for use during the stay in the customs territory of the Union.

The remaining goods are subject to declaration and payment of customs duties and taxes.

First of all these are the goods for personal use moved across the customs border of the EAEU in unaccompanied baggage, or goods for personal use delivered by a carrier. Secondly, goods for personal use are subject to prohibitions and restrictions, and require the provision of documents or information confirming compliance with such prohibitions and restrictions. There are also vehicles for personal use, transported across the customs border of the EAEU by any means, with the exception of vehicles for personal use, registered in the EAEU Member States. Moreover into this category fall temporarily imported vehicles for personal use, located on the customs territory of the EAEU in cases of their export from the customs territory of the EAEU, release for free circulation before the expiry of the temporary import and transfer of temporarily imported vehicles in cases other than those specified in paragraphs 7-9 of Article 264 of the Customs Code of the EAEU. Next there are cash, traveler's checks, if the total amount of such cash, traveler's cheques for their one-time import into the customs territory of the EAEU or one-time export from the customs territory of the EAEU exceeds an equivalent of 10 thousand US dollars at the exchange rate valid on the day of submission of the passenger customs declaration to the customs authority and cash instruments other than traveler's cheques. This list is completed by cultural values in respect of which prohibitions and restrictions are applied and goods for personal use sent by international mail.

An individual has the right, on their own volition, to declare goods for personal use not subject to customs declaration, for the purpose of accounting for cost, weight or quantitative limits, subject to which goods for personal use are imported into the EAEU customs territory without paying customs duties and taxes.

In order to avoid criminal liability it is mandatory to declare goods for personal use of the total cost of 1 million rubles and more, including items made of precious metals and stones, as well as natural pearls, pocket and wrist watches with cases of precious metals, cases, straps, ribbons and bracelets for watches made of precious metals.

Литература

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CAPACITY BUILDING IS A MODERN TREND IN CUSTOMS SERVICE НАРАЩИВАНИЕ ПОТЕНЦИАЛА - СОВРЕМЕННЫЙ ТРЕНД В СФЕРЕ ТАМОЖЕННОГО ЛЕЛА

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Customs administrations around the world play an essential role in the implementation of a range of critically important government policies and contribute to the achievement of a number of national development objectives. In addition, being on the frontline representing the country Customs authorities do a lot to shape the perceptions of the key individuals and organizations involved in making important trade and foreign investment decisions.

Without an efficient and effective national Customs administration, governments will not be able to meet their policy objectives in respect to revenue collection, trade facilitation, trade statistics, and the protection of society from a range of social and national security threats. Customs contribution to national development is potentially enormous and can make a significant difference to the lives of many nationals throughout the world.

The WCO Secretariat, following an extensive review of the global market for customs development and the development tools provided has established a comprehensive strategy for the sustainable ongoing development of Customs and Border Management Services to meet the demands of Member Governments for the 21st century.

Well-designed and targeted capacity building investments focused on improving the efficiency and effectiveness of Customs administrations can