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## THE MODEL OF THE MODERN CUSTOMS SERVICE МОДЕЛЬ СОВРЕМЕННОЙ ТАМОЖЕННОЙ СЛУЖБЫ

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The eighth annual session of the Committee was held at the WCO headquarters in Brussels from 7 to 9 March 2017. The topic of the meeting was "Mercator Program: formation of a trade facilitation system, partnership and economy". The session was attended by more than 230 delegates from customs services of various countries of the world, regional structures WCO, economic and customs unions, international organizations, academies and business associations.

Considering the functional aspect of the model of the modern customs service, the participants of the meeting supported the initiative to create a working group to form a "Model for analyzing the implementation of functional tasks by the customs service". The relevance of the problem is determined by the need to improve approaches to assessing the results of the work of customs authorities, as well as the emerging trend in recent years to increase the number of customs services that have become part of the state revenue services. So, if in 2013 43 national revenue services included customs authorities in their structure, then in 2015 there were 51 such services. The ongoing changes reflect the implementation of the line of International Cooperation of the International Monetary Fund to strengthen national revenue services and recommendations

prepared without fully taking into account the functions and tasks of a modern customs service, in particular, such as trade facilitation and security.

In the Republic of Belarus a phased modernization of the customs service is being carried out in order to meet modern challenges and threats. The fulfillment of obligations under the framework standards for security and facilitation of global trade, participation in the diagnostic program of the World Customs Organization "Columbus" served as the basis for international recognition of the Belarusian customs service for certain successes in modernization and reforms.

The strategic objectives of the Customs service of the Republic of Belarus are: to ensure the economic security of the country, to respond promptly to emerging risks and threats in the field of customs affairs, to achieve the completeness of the collection of payments to the budget, to create favorable conditions for doing business by improving the quality and effectiveness of customs administration while optimizing the costs of providing activities.

When preparing strategic documents for the development of the customs service and their implementation, the International Community recommended measures for the three main stages of the organizational development of the customs service. The customs organization performs: diagnostics of the current state of affairs, strategic planning and implementation of changes in the work of the customs service, monitoring and evaluation of the results achieved.

Order of the State Customs Committee of the Republic of Belarus of March December 28, 2016 approves the main directions of development of the customs service services of the Republic of Belarus for 2016-2020 and for the forecast period until 2025, the program of measures for their implementation and targets for the implementation of the tasks set.

The following main directions of development of the customs service are defined: improving the implementation of the fiscal function in modern economic conditions, including taking into account the work within the framework of various integration associations; ensuring a barrier-free environment for business: simplification, reduction of the number of existing and refusal to establish new administrative procedures (transfer of the most frequently used procedures to an electronic format), reduction of costs associated with customs clearance of goods; application of information and communication systems and complexes, corresponding to the innovative approach and modern technological way of life; participation in the optimization of the movement of goods flows (development of customs logistics), including the simplification of formalities in mutual trade with countries of priority interest through bilateral facilitation of customs procedures; promoting the development of transit potential, harmonization of the transit system within the EAEU, unification of individual elements of the Republic of Belarus transit system with the transit system of the European Union; fight against smuggling, control of cross-border movement financial resources,

promoting the formation of a healthy competitive environment for participants in foreign economic activity; protecting the health, morals, and safety of citizens; reducing the administrative impact on participants of foreign economic activity when bringing to administrative responsibility; introduction of electronic technologies and innovative methods in the activities of customs law enforcement units; expansion of interdepartmental and international cooperation with the customs authorities of foreign countries; training of highly qualified personnel and organization of scientific support for the activities of customs authorities, development and improvement of the system of training and retraining of customs officials; context of the functioning of the EAEU, the continued integration of Belarus into the international system of world economic relations; improvement of analytical support for the activities of customs authorities, creation of a Situational and analytical center; improving the structure of customs authorities.

The improvement of the quality and efficiency of the customs authorities' activities will be ensured by building and organizing work on the principles of consistency, complexity, and efficiency of decision-making; optimize and reduce unnecessary, duplicate functions; increasing the prestige of the customs service, the quality of personnel selection and improving their skills; further debureaucratization of the management system, reduction of document flow and introduction of its electronic forms; expanding the list of services for citizens who use the remote form of work.

The customs business of the Republic of Belarus is formed taking into account the need to simplify customs formalities while ensuring guarantees of economic security, creating favorable conditions for doing business, expanding participation in integration economic associations of states, and forming the Eurasian Economic Union. Systematic and purposeful work is being carried out to improve the regulatory and legal framework of customs affairs, modernize customs administration, introduce modern information and communication technologies, technical means of customs control, development of border infrastructure and interregional cooperation.

One of the most important areas of activity of the customs authorities of the Republic of Belarus remains the development of international cooperation with the customs services of foreign countries, the development of international agreements in the field of customs affairs.

The value of any data lies in its efficient and rational use. It is therefore essential that Customs administrations use data to make informed decisions, especially given the complex and changing conditions that Customs administrations face every day. Data used in combination with analytics and other new technologies could provide customs officials with new opportunities to achieve strategic important goals.

In this regard, it is advisable for customs administrations to invest in human resources, increasing employees' understanding of the importance of data analysis, given its critical role in the modernization of the customs administration. In particular, both managers and line officers of customs authorities are called upon to consistently develop the necessary skills, using the potential of data analysis and information technology to improve cross-border management.

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## ENERGY SOURCES, THEIR ADVANTAGES AND DISADVANTAGES ИСТОЧНИКИ ЭНЕРГИИ, ИХ ДОСТОИНСТВА И НЕДОСТАТКИ

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Using energy has been a key issue in the process of the development of our human society since the old times when people started to control fire. However,