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Materials that deal with topical theoretical and practical issues of customs regulation, border security and international trade are presented in the collection of scientific articles of the IV Republican Youth Scientific-practical Conference “i-Customs.by”. This collection of articles is addressed to employees of the customs authorities, graduate students, undergraduates, students, professors, as well as to all interested persons studying the problems of international trade and customs.

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«Prospects for the development of modern technologies in international trade»

Research directions:

Modern technologies in international trade

Introduction. In modern international trade, of course, the most important role is played by modern technologies, primarily based on high technologies. This article examines the essence of this phenomenon, their impact on modern international trade, and the prospects for development. The relevance of this study is the need for a detailed analysis of the problems and prospects for the development of these technologies in order to realize their potential.

The purpose of the study is to study the phenomenon of modern technologies in international trade, to determine their prospects.

Materials and methods. The material for this research was numerous works in the field of economics, business, law, social and economic geography, the topic of which was modern technologies in international trade. The formal legal method and the method of comparative legal analysis were used as research methods

Results and discussion. As the world enters a new technological era, the specifics of international trade are changing significantly. There is an intellectualization of international trade, which is based on the introduction of innovative ideas, inventions, and knowledge. Thus, according to the World Bank, at the beginning of this century, almost 80% of the world's capital is non – material capital-human, intellectual, and the quality of institutions. Approximately 18% of the world's wealth is accounted for by produced capital (invested funds), only 4% - natural capital (minerals, forests, land, etc.). Or data from the World Intellectual Property Organization, according to which, the contribution of intangible, intellectual and creative assets (technology, design, skills of employees, know-how) to the added value of 19 manufacturing industries (within the global scale) reached about 1/3 in 2014 (27.8% in 2000) for a total of 5.9 trillion US dollars[1]. In turn, the intellectualization of the means of world trade is based on the development of new mechanisms of international trade, which are based on the processes of digitalization. Artificial Intelligence, 3D Printing, the Internet of Things, and Blockchain are some of the examples. It is known that a deeper implementation of these mechanisms in international trade will significantly reduce material costs. So, the technology of Artificial

intelligence can be applied in the field of logistics. For example, optimizing the packaging of products through the introduction of robot control in warehouses. Also, thanks to Artificial Intelligence, we can constantly monitor the progress of goods that are closely tied to time (perishable products, medicines, etc.) along the route and monitor deliveries in real time. Three-dimensional printing is a technique for manufacturing a physical object of any configuration based on digital models. The main advantage is the reduction in the need for transport and logistics services. This is achieved by reducing costs and delivery time. The Internet of Things is a promising technology. The Internet of Things is the concept of a data network between physical objects equipped with built-in tools and technologies for interacting with each other or with the external environment. Thanks to the introduction of this technology, a large number of breakdowns can be avoided, and logistics chains can be monitored. It is planned that by 2020 the number of devices connected to it will exceed 20 billion units, i.e. 2.5 times more than in 2015 [2]. Blockchain is a distributed database that contains information about all transactions conducted by the system participants. The information is stored as a chain of blocks. As for the Blockchain, I would like to note that thanks to this technology, we will be able to facilitate the execution of contractual obligations, improve the quality of delivery of goods. This is possible due to the principle of operation of this technology. So, specific information once entered into the Blockchain can not be changed in any way. The safety and reliability of the operation is easily verified by any subject who has these powers. By the way, the Republic of Belarus is actively working on a wider introduction of Blockchain in the economy. There is a legislative framework ("On the functioning of an information network built using blockchain technology" dated 14.07.2017 No. 280). We also consider it important to touch upon the phenomenon of e-commerce in general. According to the agency Statista, the volume of global e-commerce in 2017 amounted to about 9.1% of total consumer sales. In 2007, this percentage was only 3.5%. By 2021, this figure is projected to reach 15.5%. The number of online buyers in 2017 increased by 9% compared to 2016. The growth trend will continue, and this indicator is projected to grow by 29% by 2021 (compared to 2017) [3]. Of course, e-commerce is one of the most important mechanisms and components of the growth of global international trade. It is worth noting the possibility of strengthening the economies of their countries through the introduction of these technologies. According to the calculations of WTO experts, the use of new digital mechanisms of international trade can lead to an increase in the average annual rate of international trade by 1.8-2.0 percent in the period from 2016 to 2030. According to the WTO forecast, thanks to the use of modern technologies based on digitalization, developing countries will be able to increase their share in world exports from 46% in 2015 to 51% in 2030[2].

Conclusion. To sum up, I would like to say once again about the prospects of modern mechanisms in international trade. The globalization that has taken place, the information revolution, has led to the need to introduce new mechanisms based on the processes of digitalization. Artificial intelligence, Blockchain, Internet of Things— an incomplete list of modern trading mechanisms. According to numerous forecasts and studies, the introduction of these technologies in trade will significantly reduce logistics costs, and will also be a driver of growth for economies around the world.

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«Features of performing Customs operations in respect of oil and petroleum products in the EAEU in modern conditions»

Research field:

Customs in the age of globalization and regionalization

The importance of oil and petroleum products for the development of the economy is recognized by the world community. Extracting crude oil and oil sales to other states, as well as the processing and further export of petroleum products bring income to the revenue of the country. An extensive list of products is made from oil starting from various types of fuels and bitumen going to synthetic fabrics and medicines. This determines the interest of countries in creating favorable conditions for developing the oil-extracting and oil-refining industries, for transporting such goods to the final consumer in the most economically profitable and environmentally safe way.

Fuel and energy resources are one of significant goods categories in mutual trade of the EAEU member countries. So, the turnover of fuel and energy resources at the end of 2020

accounted for almost 17% of the total volume of mutual trade in goods. The largest contribution to this volume belonged to Russia (91%). The share of Belarusian fuel trade and energy resources equaled to 2% (Table 1).

Table 1 - Mutual trade in fuel and energy resources, US dollars

Indicator	Years				
	2016	2017	2018	2019	2020
Total turnover	42 960 349 420	54 711 600 485	60 261 522 670	61 633 961 841	54 861 071 659
Fuel and energy resources	9 916 026 033	13 029 975 700	15 039 236 827	13 264 073 507	9 294 375 870
Specific gravity, %	23,08	23,82	24,96	21,52	16,94
Armenia	118 192	645 650	1 074 941	1 423 734	1 054 249
Belarus	128 171 284	176 417 769	100 935 510	91 030 458	188 979 327
Kazakhstan	523 157 841	761 183 810	907 691 817	882 186 383	614 782 031
Kyrgyzstan	3 362 808	4 637 914	6 485 467	6 877 219	2 499 906
Russia	9 261 215 908	12 087 090 557	14 023 049 092	12 282 555 713	8 487 060 357

Note – Source: compiled by the author¹

Indicators of foreign trade in fuel and energy resources are presented in Table 2. There is a tendency of growth in foreign trade turnover: the increase rate for the period from 2016 to 2020 equals to 3.17%. The trade balance remains steadily positive, as export flows are about 100 times more than import ones (Table 2).

Table 2 - Export and import of fuel and energy products of the EAEU in trade with third countries, US dollars

Year	Export	Import	Balance	Foreign trade turnover
2016	183 524 395 691	1 527 678 099	181 996 717 592	185 052 073 790
2017	236 804 319 743	1 762 249 525	235 042 070 218	238 566 569 268
2018	323 443 830 873	2 445 332 957	320 998 497 916	325 889 163 830
2019	295 684 438 529	2 551 069 504	293 133 369 025	298 235 508 033
2020	188 834 908 060	2 078 718 690	186 756 189 370	190 913 626 750

Note – Source: compiled by the author¹

Implementing a coordinated energy policy and forming common markets for energy resources are some areas of cooperation between the EAEU member states. The advantages of creating common markets for gas, oil and petroleum products are the next:

- transition to market pricing, including the creation of exchange trade;
- providing non-discriminatory access to the transportation systems of gas, oil and petroleum products on the territories of the member states;

¹ Official site of the Eurasian Economic Commission [Electronic resource]. - Access mode: http://www.eurasiancommission.org/ru/act/integr_i_makroec/dep_stat/tradestat/Pages/default.aspx. – Access date: 15.05.2021.

– availability of energy resources for the economic entities of the member states and the population;

– expanding sales markets for independent producers of gas, oil and petroleum products.

Forming a common market in the EAEU is carried out in three stages:

1) 2018-2021: creating an organizational and methodological framework, harmonizing the laws of the member states in the oil industry. In November 2020, the Supreme Eurasian Economic Council approved the Action Plan for harmonizing the legislation of the member states in the oil sector. Discussion of draft agreements on the formation of a common market for oil and petroleum products and uniform rules for access to services of oil and petroleum products transportation systems is being continued. These documents are planned to be completed this year¹;

2) 2021 - 2024: preparing and approving a draft international agreement on the formation of a common market for oil and petroleum products;

3) from January 1, 2025: the agreement shall come into force².

The procedure and conditions for moving oil and petroleum products through the Customs border of the EAEU depend on the mode of transport the goods are moved by: the general procedure is usually applied, but there are certain features for pipeline transport contained in Chapter 41 of the Customs Code of the EAEU. A distinctive feature of transporting oil goods by pipelines is the use of a metering devices system that makes it possible to simplify some Customs formalities. During such transportation, Customs control excludes identification of goods. Nevertheless, this does not prevent the Customs authorities from obtaining all the necessary information for Customs purposes through the use of documents, meters and other measuring devices.

Changes in the logistics of transporting oil and petroleum products, in the geographical structure of trade are other factors influencing the peculiarities of performing Customs operations in respect of these goods. For example, changes in the geographical structure of the EAEU crude oil trade with third countries are presented in the following table (Table 3).

¹ Igor Petrishenko – on the results of Belarus' chairmanship in the EAEU bodies, the common markets of the Union and the elimination of barriers and restrictions [Electronic resource]. – Access mode: <http://pda.government.by/ru/content/9703>. – Access date: 15.05.2021.

² Decision «On forming common markets for oil and petroleum products of the Eurasian Economic Union» [Electronic resource] : December 6, 2018, No. 23: adopted by the Supreme Eurasian Economic Council // ConsultantPlus. Russia / CJSC «Consultant Plus». - M., 2018.

Table 3 – Geographic structure of trade in goods of heading 2709 of the EAEU with third countries, top 10 partner countries

Crude oil, including gas condensate					
Import			Export		
№	2016	2020	№	2016	2020
1	Great Britain	Azerbaijan	1	Netherlands	China
2	Netherlands	Lithuania	2	China	Netherlands
3	Cuba	Norway	3	Italy	Italy
4	Thailand	USA	4	Germany	Germany
5	USA	Ukraine	5	Poland	South Korea
6	-	Saudi Arabia	6	South Korea	Poland
7	-	Turkmenistan	7	Japan	Finland
8	-	Netherlands	8	Finland	Japan
9	-	Germany	9	Switzerland	India
10	-	-	10	France	Turkey

Note – Source: compiled by the author¹

The list of countries exporting oil to the EAEU has expanded over the past 5 years. In 2016 supplies to the EAEU were carried out from five countries; while nine countries being trade partners with the EAEU in 2020. The maximum volumes of oil in 2020 were supplied from Azerbaijan, Lithuania and Norway. Belarus was the main importer. Oil shipments from Great Britain, Cuba, Thailand have been stopped. The list of the main countries importing crude oil from the EAEU has remained virtually unchanged.

Thus, opening new markets for trade oil and petroleum products trade affects the work of Customs authorities both in the volume of work and forming Customs operations trends. For example, if trade between Russia and the EU countries increases, the volume of Customs operations performed by the Customs authorities of the Republic of Belarus related to the placement of the goods under the Customs procedure for Customs transit grows, taking into account the regulations for pipeline transport contained in Article 294 of the Customs Code of the EAEU. In the case of diversification of shipments to Belarus (alternative routes are being established from Norway, Azerbaijan, Saudi Arabia and the United States), the number of Customs operations connected with placing goods under the Customs procedure for the release for internal consumption in relation to transportation by rail and pipeline after oil delivery to the ports of Klaipeda and Odessa grows. If the goals of the common market are achieved, the volumes of oil and petroleum products mutual trade can increase and make it possible to meet the needs of countries in energy resources with fewer imports from third countries.

Improving the efficiency of performing Customs operations in the cross-border movement of oil and petroleum products largely depends on the development of the regulatory and legal framework in the oil sector at the EAEU level, as well as on the digitalization process,

for example, an automatic release of goods, an electronic declaration center and a single window system.

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«International customs cooperation during the spread of COVID-19»

Research Field:

Features of the activities of customs authorities in the context of the spread of COVID-19

The COVID-19 pandemic has had an unprecedented negative effect on global and regional economic processes. According to the International Monetary Fund, world economy contracted by 3,5% over 2020¹. At the same time the volume of international mail was down by 20% last year, whereas e-commerce volume expanded significantly².

Over this period the World Customs Organization (WCO) developed close relations with the World Health Organization (WHO) in order to recommend national customs services how to proceed working under the difficult circumstances of the pandemic. Within the WCO framework COVID-19 Trade Facilitation Repository was created. On a specially dedicated web-page the WCO disseminated a classification list of medical supplies, facilitating COVID-19 treatment and prevention, a note on creating national essential goods lists, and also guidelines to maintain supply chain continuity. The WCO simultaneously cooperated with the private sector consultative group, that articulated the need for the implementation of adequate border controls during the pandemic.

COVID-19 induced an increase in illegal trafficking of low-quality medical supplies. The number of seizures of such goods raised serious concerns in the Secretariat that informed its partners of the counterfeiting risks and, besides that, set up the IPR CENcomm Group to expedite data exchange and consequently to impede illegal trafficking, linked to COVID-19. The communication channel bonding Regional Intelligence Liaison Offices enabled the success of a global emergency operation “STOP”, in which 99 Member customs services took part. 300 million fake medicine units, over 47 million units of medical supplies and about 2.8 million liters

¹ World Economic Outlook Update January 2021 [Electronic resource] // International Monetary Fund. – Mode of access: <https://www.imf.org/en/Publications/WEO/Issues/2021/01/26/2021-world-economic-outlook-update>. – Date of access: 19.05.2021.

² How COVID-19 is changing the world: a statistical perspective [Electronic resource] // Committee for the Coordination of Statistical Activities. – 2021. – 3 vol. – Mode of access: https://www.wto.org/english/tratop_e/covid19_e/ccsa_publication_vol3_e.pdf. – Date of access: 19.05.2021.

of counterfeit hand sanitizer gel were seized over a two-month period¹. All the negotiations within Operation STOP were conducted in a video conference form or as document-based webinars.

The spread of COVID-19 greatly affected the work of The General Administration of Customs of the People's Republic of China (GACC). A new decree brought in Health declaration form, that is obligatory to fill in on arrival at and departure from China. To make form completion more convenient a mini program based on WeChat app was launched. Thanks to that the whole process of filling in and identifying health information takes less than two minutes: users only have to show a bar code to a customs officer. Single window system, preliminary provision of customs declaration information, wholesale transition to electronic record management allowed customs clearance of consignments and vehicles to be finalised in a few minutes 24 hours a day. Close and fruitful collaboration between Chinese customs and logistics providers, freight operators and airlines on the other side facilitated the elimination of redundant barriers between supplies and their consumers. By early February 2021 Chinese customs had cleared 94 thousand consignments or 240 million units of goods worth over 810 million yuan². Those consignment were exempt from customs duty and a range of indirect taxes.

Chinese customs administration greatly simplified health control of medical supplies for COVID-19 treatment, prevention and diagnosis: admission of anti-epidemiological goods and related goods, transported accompanied by incorrectly filled-in customs papers, or those that should be verified by paper documents (their e-variants were accepted in anticipation of original copies later on). Having said that, GACC erected efficient barriers in the way of poor-quality and counterfeit medical supplies export and import. This way April 4 and 7 in Chengdu customs district there were detected protective masks consignments of 700 thousand units, heading for Belgium and Spain without a medical registration certificate².

In March 2020 Eurasian Economic Commission ratified a list of goods, imported with a view to preventing the spreading of new coronavirus infection. Those goods were exempt from import duty by March 31 2021. A 6-month ban on the export of some medicines and medical supplies was also imposed. Ban on the export of certain foodstuffs lasted no more than three months. Some member states of the EAEU compiled their own lists of essential products. Import duties levied on items on the lists were significantly reduced (in the Republic of Kazakhstan by

¹ Operation STOP: the WCO operation hits hard the illegal trafficking linked to COVID-19 [Electronic resource] // World Customs Organisation. – Mode of access: <http://www.wcoomd.org/en/media/newsroom/2020/october/operation-stop--the-wco-operation-hits-hard-the-illegal-trafficking-linked-to-covid19.aspx>. – Date of access: 26.04.2021.

² Newsroom [Electronic resource] : General administration of customs People's Republic of China. – Mode of access: <http://english.customs.gov.cn/newsroom/news>. – Date of access: 20.04.2021.

33% for definite goods). Aside from that, the rate of VAT was lowered to 0% on exact imported products¹. Companies importing epidemiological protective goods into the Russian Federation were exempted from paying a considerable amount of money as customs and other kinds of payments. Deductions from VAT on imports payments amounted to around 2 billion rubles, from customs duties payments – 8 billion rubles².

“Green lane” system was utilized in the case of critical supplies. Providers of such goods were put into a low-risk group, which allowed automatic goods clearance. In the Republic of Belarus from the beginning of April to mid-May 2020 150 tons of “critical importance goods” went through the above-mentioned customs operations being given number one priority. 57% of them were conveyed as transit goods. In addition, the importers of such goods essential for production chains continuity were offered deferred payments or payments by instalments. An e-copy or a paper one of the certificate could confirm country of origin thus giving grounds for tariff preferences application. On the whole, transit through the territory of Belarus was to be completed following a definite route and on the day succeeding that of crossing the state border. However, as there were revealed 1600 violations of the governmental decree over one and a half months of its being in force, from May 25 2020 haulers, whose drivers have infringed the regulation, can convey transit goods only on condition of sealing³.

In the Republic of Kazakhstan customs convoy of vehicles was limited in order to minimize a number of contacts between customs officers and those crossing the customs border. As a rule, customs processing issues were addressed remotely. In the Republic of Armenia communication as to administrative arrangements linked to customs rules violation was conducted via e-mail. In the Russian Federation appeals from citizens were accumulated and analyzed in newly set-up call-centers, where the peculiarities of conducting customs operations on prime necessity goods were explained to the public⁴.

International customs cooperation was adjusted to the form of remote electronic dialogue. According to R. Davydov, First Deputy Head of Federal Customs Service, as of April 2020 at

¹ Мониторинг принятых государствами-членами ЕАЭС мер, направленных на преодоление негативных последствий распространения коронавирусной инфекции (COVID-2019) [Электронный ресурс] : по состоянию на 17.04.2020 // Евразийская экономическая комиссия. – Режим доступа: <http://www.eurasiancommission.org/ru/covid-19/Documents/%D0%9C%D0%9E%D0%9D%D0%98%D0%A2%D0%9E%D0%A0%D0%98%D0%9D%D0%93%20%D0%BD%D0%B0%2017%2004.pdf>. Дата доступа: 20.04.2021.

² Телеканал НТВ, программа «Поздняков». Интервью Владимира Булавина [Электронный ресурс] // Федеральная таможенная служба. – Режим доступа: <https://customs.gov.ru/press/aktual-no/document/261532>. – Дата доступа : 20.04.2021.

³ В первоочерёдном порядке // Таможенный вестник. – 2020. – № 5. – С. 28.

⁴ Официальный сайт Федеральной таможенной службы России. Режим доступа: <https://customs.gov.ru/info/v-czelyax-preduprezhdeniya-rasprostraneniya-koronavirusnoj-infekczii-%28covid-19%29-fts-rossii-provodyatsya-sleduyushhie-meropriyatiya>. – Дата доступа: 20.04.2021.

the central office of the establishment 30–35% of officers go on duty, while the rest either work remotely or are on furlough. In large Russian airports customs officers, who manage carriage of passengers, are also on leave or furlough, due to reduced numbers of passengers at border crossings. Officers managing customs control of freight goods, in the event of virus contamination, were immediately quarantined. Their workplaces were filled by officers in reserve¹.

Support of vital customs officers activities in so difficult a period is exemplified by the activities of the SCC of the Republic of Belarus official representatives in the People`s Republic of China and Brussels (Belgium). Despite the pandemic Belarusian manufacturers were systematically accredited on the Chinese market, other than that a new Plan for Belarus-EU cooperation for 2020-2023 was signed.

Chinese customs and EAEU members` customs strengthened during the spread of the pandemic. In December 2020 the fourth session of the Belarusian-Chinese intergovernmental cooperation Committee was held in the form of a video conference. Within its framework a Commission on customs and quarantine cooperation was established. Talks about giving Belarusian “critical importance goods” simplified access to the Chinese market and forming sustainable logistics chains were set going. That helped to carry out joint action programs and create “road maps” to tighten production and trade contacts, connections between commercial entities of the two countries².

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«Problems and improvement of control for the application of deposits during the import of pre-decision goods to the EAEU customs territory»

Research Field:

Professional standards in the field of foreign economic activity: national and international components.

The Customs Code of the EAEU has brought pleasant changes and simplified the rules of the processes. Currently, you can issue a product without personally submitting the original documentation, and do it by filling out forms in electronic form. Also, the customs control of the

¹ Интервью Руслана Давыдова о работе таможни во время пандемии COVID-19 [Электронный ресурс] // Альта-Софт. – Режим доступа : https://www.alt.ru/external_news/73932/. – Дата доступа : 20.04.2021.

² Орловский, М. Коронавирус как новый вызов для международного сотрудничества / М. Орловский // Таможенный вестник. – 2021. – № 1. – С. 10–13.

EAEU Customs Code is much faster - up to 4 hours in the absence of errors and the submission of complete data about the object. In the design and some types of inspection, officials of the authorities practically do not take part. Their functions are assigned to automatic systems. At the same time, there are features of customs control related to the application of excise taxes on the import of goods. These include, first of all, the fact that customs operations and customs clearance in respect of goods are carried out only at specialized customs checkpoints.

Excisable goods are traditionally the object of special attention on the part of the state, which is a consequence of strict control by international organizations over these goods and high requirements for their safety, as well as a high level of taxation and the application of a wide range of state regulatory measures to them.

Special attention should now be paid to alcohol and tobacco products, as these products are subject to special control-marking with excise duty stamps. This circumstance justifies the need for increased customs control in respect of such goods. In addition, there is a need to concentrate the customs declaration of excisable goods in specialized customs authorities, which is explained by the specifics of such goods. Limiting the list of customs authorities that provide work with excisable goods can significantly reduce the number of offenses related to their foreign trade turnover. Customs authorities play an important role in controlling the import and export of excisable products.

Excise taxes are a type of indirect tax that is very widely used in the world tax practice. In contrast to the universal indirect tax (VAT), the excise tax is an individual tax on certain types of goods included in a special list. The excise tax performs a number of important functions, the main of which is the fiscal function, since, along with other taxes, duties and charges, excise taxes are used as a source of state revenue¹. In addition to the fiscal function, excise taxes have a regulatory value. To fully implement these functions, the state implements a number of procedures, among which an important place is occupied by customs control over the application of excise taxes when importing goods into the customs territory of the Eurasian Economic Union. Thanks to the control, the trade turnover in the country is regulated, the import of low-quality or prohibited products is stopped, and the payment of indirect taxes is recorded. Effective control over the application of excise taxes directly affects the replenishment of the country's budget, and, consequently, its economy.

In recent years, the market of excisable goods is under the influence of negative aspects related to the high level of its criminalization and the presence of problems that block the receipt

of this payment to the country's budget. Consequently, there is a need to analyze and find ways to improve control over the application of excise taxes when importing goods into the customs territory of the Eurasian Economic Union.

In the context of the functioning of the Eurasian Economic Union, the issues of control over the application of excise taxes when importing goods into the customs territory, harmonization of the tax legislation of the member States of the Eurasian Economic Union are relevant. The importance of the availability of scientific research on this issue is also due to the complexity of the process of transferring powers in the tax sphere by Member States to supranational regulators, since maintaining control over tax policy is one of the conditions for maintaining fiscal sovereignty.

Taxes are one of the most effective and universal state instruments aimed both at achieving fiscal goals and at controlling and regulating economic processes in the country.

The fiscal function of taxes is primary to all others, the formation of centralized funds to ensure the performance of this function has been and remains the basis of the fiscal sovereignty of the state.

It should also be noted that the regulatory function of taxes, which is an addition to the fiscal component, is predetermined by the active intervention of the state in the economic relations of economic entities in the framework of the implementation of economic and social tasks of the state³.

The turnover of excisable goods is a significant component of the consumer market, so to improve the effectiveness of customs control when importing excisable goods into the customs territory of the Eurasian Economic Union, it is necessary to analyze the process of control over the application of excise taxes. Excise taxes can be attributed to taxes that affect the regulation of demand for certain groups of goods. In general, we can say that the excise tax is an indirect tax that is paid by taxpayers who make transactions with excisable goods.

³Вериш Т.А. Проблемы взимания таможенных пошлин // Проблемы и перспективы экономики и управления. - 2015. - №12. - С. 248-251.

The manufacturer includes excise taxes and VAT in the sale price, which means that in the future these costs are only a price element. At the same time, a one-time deduction of this amount makes excise taxes much more favorable for companies, buyers, than VAT, which is applied repeatedly to the price of goods and, ultimately, the increased cost falls on the final consumer. The specified specifics of the calculation of excise taxes and VAT make the relationship between the tax system and inflation obvious. If the increase in the amount of VAT for each transaction with a product only stimulates the growth of inflation, then the regularity

and dispositivity of excise taxes allows you to minimize the increase in the cost of the product and make the market more stable. At the same time, excise taxes, VAT and customs duties cannot be completely excluded, even if it seems that this is the best way to exclude inflation. It is these taxes that allow you to replenish the state budget, as well as ensure the flow of funds to the budgets of the country's constituent entities.

The tax legislation of the Republic of Belarus assumes low excise tax rates in the form of a fixed amount in Belarusian rubles per physical unit of goods, that is, fixed (specific) rates.

Appendix 1 to the Tax Code of the Republic of Belarus provides for the differentiation of excise tax rates (Belarusian rubles per unit of taxation) depending on the date of tax collection.

For example, the excise tax on oil for diesel and (or) carburetor (injection) engines from January 1 to June 30 is 312.50, and from July 1 to December 31 - 327.50 Belarusian rubles.

As for the flow of contraband cigarettes to the Russian Federation, the main part of them comes from the Republic of Belarus. The production of cigarettes in the Republic of Belarus exceeds the demand in the domestic market by 2 times, which creates favorable conditions for their illegal export to neighboring countries. According to a study by one of the audit companies KPMG for 2020, the average price of a pack of cigarettes in the Russian Federation is 1.7 euros, and in the Republic of Belarus – 0.80 euros. Undoubtedly, it is necessary to actively introduce modern technologies that are already characterized by high efficiency and low cost: the control of goods subject to excise stamps can be carried out remotely by means of using a specialized application by consumers, with the help of which it is possible to further establish the presence and location of counterfeit products. Therefore, it may be worth paying attention not only to strengthening the control of goods that are subject to labeling, but also to eliminating the causes of the development of this illegal industry.

Table 1. Commodity structure of imports of excisable goods (in millions of US dollars)

HS Code	Product Name	2017 year	Share in imports (%) 2017 year	2018 year	Share in imports (%) 2018 year	2020 year	Share in imports (%) 2020 year
87	Transport vehicles	1748, 98	61, 13	2233, 16	64, 49	3354	67, 61
22	Alcoholic beverages	273, 26	12, 01	359, 09	15, 53	483	16, 42
24	Tobacco products	109, 36	8, 79	113, 71	8, 73	168, 21	8, 74
	Other	273, 68	12, 02	279, 62	8, 25	396, 78	8,23
	Total by import	2405, 28	100	2985, 58	100	4401, 99	100

According to the order following the results of the Eurasian Council, which was held at the end of November 2018, the members of the union should provide that from 2024, when calculating local excise tax rates on cigarettes, they proceed from the indicative rate of 35 euros per 1 thousand cigarettes (the average value from which a country can start when determining its excise tax) with deviations of no more than 20% both up and down, such an agreement was reached by the members of the union for the first time.

Table 2. Comparison of sparkling wine tax rates in the EAEU countries in 2020

EEU countries	Unit of measurement of the tax base	Tax rate (in percent and / or rubles per unit of measurement)	Volume of imported alcohol, million liters.
Russian Federation	1 liter of 100 % alcohol	36	21, 99
Republic of Belarus		27, 6	15,85
Republic of Kazakhstan		6, 1	11, 94
Republic of Armenia		13, 5	8, 27
Kyrgyz Republic		132, 4	7, 05

The size of the rates varies greatly, and the highest rate among these alcoholic products is set in the Kyrgyz Republic. This is due to the huge demand among the population of the Republic for imported alcoholic beverages, as well as the fact that alcoholic beverages are a priority in receiving customs payments, which directly form the budget of this state. Despite the fact that the tax legislation of the member States of the Union establishes, in general, comparable categories of goods subject to excise duty, in practice, differences still remain. For example, alcoholic beverages in the Russian Federation should contain a volume fraction of ethyl alcohol of more than 9 %, while in Belarus this figure should exceed 7 %. According to the results of the Intergovernmental Council of the EAEU countries, some agreements were reached, primarily related to the principles of collecting excise taxes on alcohol and tobacco products. In particular, it was possible to agree on the level of the indicative excise tax rate, which is characterized as the average rate for the EAEU member states, which will be a certain threshold value for further setting excise tax rates at the national level.

Based on the above, it can be concluded that within the framework of the Eurasian Economic Union, the participating countries have established similar categories of goods subject to excise duty. The reduction of the categories of excisable goods to a single list was carried out within the framework of the unification and harmonization of taxation of the member States of the Eurasian Economic Union. Within the framework of the single economic space, it is necessary to create equal competitive conditions for participants in the economic activities of the EAEU Member States.

Customs control of goods transported across the customs border is the most relevant issue, since its proper implementation ensures that the import (export) of prohibited and restricted goods is prevented. The main difficulty encountered not only in carrying out customs control, but also in the customs declaration of excisable goods, is the classification of goods as excisable. Despite the fact that the list of excisable goods is regulated, in practice, controversial situations arise. Problems arise with regard to alcohol-containing disinfectants, glass cleaning products, products soaked in alcohol, etc.

Also, as an important problem of the legal regulation of the movement of excisable goods, there is the fact that customs declaration and customs control are carried out according to the general rule. Since these goods provide a significant replenishment of the country's budget, it is necessary to issue a regulatory act regulating the procedure for the actions of officials of the authorized customs authorities when conducting customs control in respect of imported (exported) excisable goods.

The next problem is related to the under-delivery of customs payments, namely excise taxes, to the state budget. This is due to the fact that suppliers of excisable goods tend to underestimate the number of goods moved, and also pass off some goods for others. This will lead to a change in the customs value and classification code in accordance with the Commodity Nomenclature of Foreign economic Activity. For example, there were cases when collectible wines and cognacs were declared at the price of ordinary alcoholic beverages. The solution to this problem is to create a register and an electronic database of unscrupulous suppliers. The register and database should be updated by customs officials when violations related to the declaration and movement of excisable goods are detected. On the basis of the available information in the register and database, officials should carry out more detailed control of goods (for example, mandatory customs inspection) of suppliers included in the specified registers.

To improve the customs control of excisable goods, it can be proposed to improve a single interdepartmental information system that will contain information and documents about the excisable goods being moved. The system will serve as a source of preliminary information about exported and imported excisable goods. This will allow you to obtain all the necessary information and documents necessary for the purposes of customs declaration and customs control of such goods, as well as the identification of customs offenses. The official will be able to determine in advance the list of necessary forms of customs control. In addition, this system should provide real-time monitoring of the movement of excisable goods.

Thus, today the customs authorities, in the conditions of a dynamically developing market of excisable goods, are the main state structure for controlling their movement. To stop

the distribution of products without the presence of excise stamps and the application of other information, it is necessary: active cooperation of various executive authorities, as well as manufacturers and sellers; effective law enforcement and the inevitability of punishment; high fines for unscrupulous participants in foreign trade and other persons involved in the illegal turnover of products; confiscation and destruction of equipment of manufacturers of counterfeit products; equalization of excise taxes at the level of the EAEU member states.

Undoubtedly, it is necessary to actively introduce modern technologies that are already characterized by high efficiency and low cost: the control of goods subject to excise stamps can be carried out remotely by means of using a specialized application by consumers, with the help of which it is possible to further establish the presence and location of counterfeit products.

The above determines the special relevance of the chosen topic. In recent years, the market of excisable goods is under the influence of negative aspects associated with the high level of its criminalization. In this situation, it is extremely important for the state to respond to various possible violations of the law. Therefore, it can be concluded that control over the turnover of excisable goods is a global part of the work of customs authorities.

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«Features of the use of the two-channel system in the implementation of customs control in the Republic of Belarus»*Research Field:**Data analysis for effective customs control at the border*

Every day, a huge number of people and vehicles cross the state borders of the countries. At the places of arrival in the customs territory or departure from this territory, customs regulation is carried out. One of the methods of implementing customs regulation is customs control, which is carried out by each person when crossing the customs border.

Customs control is a long and time-consuming process. All persons who cross the customs border are subjected to this process. But for each of these individuals, there may be a different type of control. Therefore, the flow of people and vehicles can be divided into special categories, which significantly speeds up and simplifies the process of customs control. For this purpose, a system of channels is implemented in the customs territory of the country – this is a system for customs control, which significantly simplifies the work of customs authorities, as well as the process of crossing the border. Channel system means a simplified customs control system that allows passengers to make a declaration on arrival by selecting the channel they need.

When passing the customs border of the Republic of Belarus, a two-channel system operates. The two-channel system is the presence of "green" and "red" channels at the border checkpoint, which are marked with special graphic symbols, signs in Russian and foreign languages and are equipped accordingly with the mandatory presence of an information zone where brief information about the main provisions of customs legislation is located.

The application of the dual channel system provides for the individual's independent choice of the appropriate "red" or "green" channel for performing customs operations related to the customs declaration of goods for personal use. Therefore, you should be more careful. Each of the channels has its own specific features in customs control.

The dual channel system, using the "red" and "green" channels, which was introduced in the Republic of Belarus in 2005 and is used today, is very primitive and simple. While foreign countries have implemented a multi-channel system in the work of customs authorities, which can use the red, green, yellow and blue channels, our customs service still uses only two

channels. Perhaps the dual channel system is easier to operate, but as the experience of foreign countries shows, the use of a multi-channel system gives a much better result.

Therefore, due to the growing burden on the customs authorities due to the growth of passenger traffic, there is the introduction of at least a "blue" channel for the citizens of the EAEU.

Based on the experience of the European Union, where there is already a "blue" channel, which means the opportunity provided to citizens of the European Union, without subjecting their goods to physical and documentary verification in the course of customs operations, to release goods in an accelerated mode.

Since citizens of the EAEU member states not only carry out tourist activities within the territory of the EAEU, but also have family relations, the introduction of such a channel will simplify and speed up the passage of customs control and crossing the customs border in general.

In the Republic of Belarus, electronic advance notification is actively used, which can play a significant role in the development of a system of channels for customs control. As mentioned earlier, many countries have long used a four-channel system. This system has received its development, directly thanks to electronic preliminary information. Based on the experience of other countries, the customs authorities of the Republic of Belarus should also introduce at least two more channels. This would significantly speed up the time required to cross the customs border. As in other countries, the system would consist of new "yellow", "blue" and old "green" and "red" channels. And the whole system would be based on an analysis of the risks obtained from the information on preliminary information.

It should be noted that based on the experience of other countries, the introduction of new channels, such as "blue" and "yellow", will be effective in the Republic of Belarus. Thanks to the introduction of new channels at the customs border, the channel system will be able to be used for international cargo transportation, significantly accelerate the passage of the border for citizens of the CIS or the EAEU, and generally further simplify the implementation of customs control.

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«The principle «ex-officio» in the fight against the illegal movement of IP objects in the Republic of Belarus»

Research Field:
Intellectual property as an object of international trade

Today an effective and balanced system of protection of intellectual property rights is one of the key elements and a guarantee of economic growth and prosperity of states around the world. Creation of such system in today's reality requires coordinated actions from the government and entrepreneurs.

In accordance with the legislation of the EAEU, the protection of goods containing intellectual property objects is carried out only in relation to goods that are included in the Unified Register of Intellectual Property Objects of the EAEU, since the Republic of Belarus is a member state of the Union, or in the national Customs register of intellectual property objects. Consequently, goods that are not included in such registers remain “defenseless”, since the customs authorities are not empowered to take protective measures in respect of such goods on their own initiative in the presence of suspicions of infringement of intellectual property rights¹.

One of the problems of creating an effective system in order to protect intellectual property rights is the passivity and inconsequence of actions of rightholders, whose intellectual property objects are included in customs registers. In particular, there are frequent cases of lack of reaction of rightholders to notifications from customs authorities, in case of suspension of the release of goods by customs authorities at the stage of customs control over the movement of goods across the customs border containing objects of intellectual property and having signs of counterfeit. The consequence of this is the forced release of goods for free circulation on the territory of the member states. However, this problem is caused not only by the passivity of rightholders, but also by the fact that the principle «ex – officio» is not applied in the Republic of Belarus.

This principle allows the customs authorities to stop the release of goods on suspicion of violation of the rights to the IPO on their own initiative, without a claim from the rightholder or without waiting for a response to the notification of the customs authority².

Within the EAEU, the principle «ex – officio» is applied by the member states of the Union: Russia, Kazakhstan and Armenia. Its application not in all member states is determined by the fact that the existence of such right at the customs authorities is defined by the national legislation of the country. Therefore, the introduction of this principle into the work of the customs authorities of the Republic of Belarus can help reduce the penetration of counterfeit

¹ Eurasian Economic Commission // Official website [Electronic resource]. - Access mode: <http://www.eurasiancommission.org> -Access date: 05.05.2021.

² Agreement on trade-related aspects of intellectual property rights [Electronic resource]. - Access mode: <https://fips.ru> -Access date: 06.05.2021.

goods into the country, as a result the customs authorities will be able to make a decision on the protection of intellectual property rights without the need to submit an application by the rightholder, which will reduce the time taken to carry out control operations.

However, the principle «ex – officio» has not yet been implemented in the Republic of Belarus, the reasons may be the following:

The need to create special departments in the customs authorities, where employees would be specialists in working with intellectual property, since the application of the principle «ex – officio» requires a high level of knowledge. The suspension of the release of goods in respect of which the customs authorities suspect violation of IP rights may cause delays at customs clearance points, since not all goods will be ultimately accused of violation of IP rights;

Lack of regulation for such departments, which would determine the authorities of specialists;

The need to define a basic list of situations this principle can be applied. Application of this principle in accordance with this list in different situations;

The need for coordinated action with other government agencies to exchange information on possible violations and receive it on time;

The need to establish effective interaction with government authorities of other member states of the Union on the protection of intellectual property objects.

The principle «ex – officio» is quite effectively applied in other countries. For example, in the European Union, within the framework of the principle «ex – officio», the customs authorities have the right to destroy small consignments of counterfeit products that arrive in mail as a result of Internet trade, which greatly simplifies the work of customs authorities with counterfeit IPOs. Consequently, its introduction into the work of the customs authorities of the Republic of Belarus will have a positive effect.

Amendments to the legislation with the aim of mandatory application of this principle by the customs authorities of the Republic of Belarus will increase the protection of IPO rightholders within the EAEU, as a result, in the Republic of Belarus. This is conditioned by the fact that in the EAEU member states, in which the principle «ex – officio» is applied, the threat of movement of counterfeit goods is less. They ensure not only their security, but the use of «ex – officio» by other member states also protects them.

In the figure, we can see the number of revealed violations of intellectual property rights in the Republic of Belarus for 2017 - 2019.

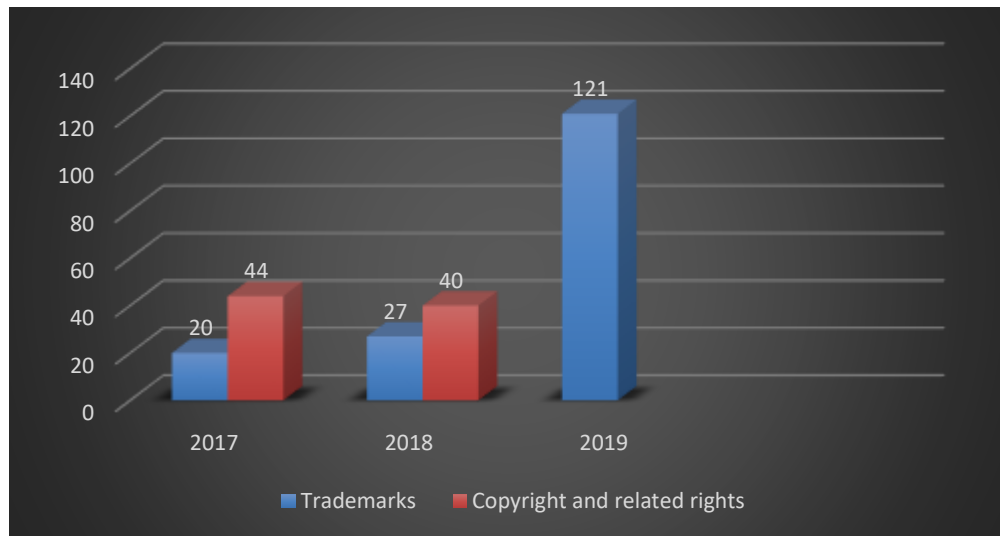


Figure - The number of revealed violations of intellectual property rights in the Republic of Belarus in the context of IP categories in 2017 - 2019 (units)

Analysis of the data in the figure allowed us to conclude that there is an increase in violations of intellectual property rights, in particular in respect of trademarks. Accordingly, the application of the principle «ex – officio» can help to reduce the number of such offences.

Thus, the application of the principle «ex – officio» in the Republic of Belarus can significantly increase the efficiency of the customs authorities, which will allow more rational use of resources through their correct distribution. This is especially important in the current conditions of the occurrences of new sophisticated ways of smuggling goods.

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«Information technologies in Customs: problems of their use and solutions»

Research Field:

Modern technologies in international trade

Currently, the use of modern equipment, software, as well as new information systems and technologies is becoming increasingly important. The changing conditions of international trade development require the customs authorities to rapidly implement solutions that would allow simplified customs clearance and customs control for all participants in foreign economic activity. One of these solutions is the use of information systems and technologies, which

significantly saves time and resources, as well as minimizes the possibility of making various kinds of mistakes by customs officials in the performance of a number of their duties.

Scientific and technological progress does not stand still. In recent years, various types of information systems and technologies have been effectively implemented, which have become firmly established both in the activities of the entire customs system and in the work of individual customs departments.

To date, it can be argued that the use of the latest technologies has a positive impact on the work of customs officials, contributing to the simplification and acceleration of the customs clearance process, improving the optimization and effectiveness of customs control in relation to goods, vehicles and subjects of foreign economic activity. In addition, modern achievements in this field open up new opportunities for a significant increase in the effectiveness of the protection of the internal market of the state, as well as the protection of public and national interests¹.

At this stage, there is a gradual introduction of modern technologies in the activities of customs authorities. However, like most areas related to public administration, customs requires the improvement of existing equipment, as well as the creation and introduction of new equipment that can ensure the passage of the customs border in a simplified manner and eliminate most mistakes.

In the process of its development, information technologies constantly face a number of difficulties, which does not allow them to maximize the simplification of international trade. Biometric technologies, nanotechnologies for document verification, as well as automated information systems are most actively used in customs. Of course, their implementation in the activities of customs authorities plays a significant role, but any technology, in addition to obvious advantages, has some disadvantages. To further improve the process of customs clearance and control, it is necessary to identify the imperfections of the most used technologies for further development of ways to eliminate them.

Biometric technologies are used by customs authorities to more accurately identify a particular person by using its physiological characteristics, since, unlike behavioral ones, they are unique and practically do not change throughout life, and are also difficult to falsify. That is why we can talk about the reliability of such identification. Of all the types of biometric technologies, customs authorities usually use recognition by fingerprints, facial geometry, and by scanning the retina of the eye.

¹ Агамагомедова, С.А. Развитие информационных технологий в таможенном деле / С.А. Агамагомедова, Н.В. Курдина // Таможенное дело и внешнеэкономическая деятельность компаний. – 2017. – С. 418-432.

However, like any system, biometrics has a number of significant drawbacks. In the process of aging, some biometric characteristics may be distorted and no longer fully correspond to what was previously stated. In such situation, to facilitate the work of customs authorities, it is necessary to provide for mandatory updating of information in databases over a certain period of time, as well as the introduction of several human characteristics, for example, taking fingerprints from two or three fingers or scanning the retina of both eyes, taking into account the possibility of changing physiological characteristics due to various types of injuries. In addition, due to the rapid development of technologies, it is planned to use biometrics to identify representatives of flora and fauna in order to uniquely determine their individual characteristics. To date, this responsibility is assigned to customs officials, who, by using the Short Identifier of Animals and Plants included in the CITES annexes, must accurately identify representatives of flora and fauna by comparison. And if it is impossible to independently make an unambiguous decision, it is necessary to resort to the help of experts, which implies an increase in the identification time and brings certain inconveniences.

At this stage, it is not possible to completely exclude the influence of the human factor, since the final decision is in any case left to the customs officer. However, in the future, we can talk about automating this process by completely replacing people with information technologies to significantly reduce possible errors and increase, respectively, the effectiveness of customs clearance and control.

Nanotechnologies are cross-sectoral in nature and have great prospects for use; in particular, they have become an indispensable part of the activities of customs officials. The use of nanotechnology is primarily aimed at speeding up customs control, improving its optimization and effectiveness in order to obtain information about goods, vehicles, identify signs of administrative offenses, as well as facts of forgery of customs and other documents and information.

In the customs sphere, combined document verification devices are widely used, the main advantages of which are, first of all, their multitasking and relatively small size. These devices contain a built-in system of illuminators, including a remote illuminator, optical systems, a system for registering the magnetic protection of a document, a stationary mounted spectral magnifier, and also include application programs.

Software and hardware systems, thanks to the various research devices included in them, are indispensable, first of all, when conducting operational verification of the authenticity of identity documents, banknotes, customs and other documents equipped with special means of protection. The high information content of the research results makes it possible to detect signs

that are not available for traditional methods. When using these devices, as well as when using biometric technologies, the identification and control process is based on rapid research aimed at identifying the facts of changes in the original content or type of documents. As a rule, this check involves a visual inspection through the use of special technologies, where the final decision is made by a customs official. Due to various circumstances, the employee may lose sight of the inconsistency of the document with the established form, the facts of violation of the law by changing the content of the document, or the provision of forged identity documents. To help prevent such errors, you can only eliminate the human factor and assign this responsibility to special equipment.

In the modern world, without the use of information systems, it is almost impossible to make customs clearance fast and transparent. Their application is aimed at improving the management system, which involves identifying, preventing and eliminating the causes of possible or emerging inconsistencies, as well as violations of customs legislation. Information systems contribute to the expansion of interaction with participants in international trade, creating favorable conditions for organizations and enterprises to conduct foreign economic activities. All this is designed to improve social and information services for citizens, speed up and simplify customs clearance and control procedures¹.

However, each such system has its own drawbacks. Despite the advantages of using the National Automated Electronic Declaration System, making mistakes when filling out the declaration, non-compliance of its form with the established criteria, as well as providing incomplete or unreliable information leads to an increase in the time of customs clearance, and in some cases can have negative consequences for participants in foreign economic activity. As for the Automated Risk Management System, if the software and databases are not updated frequently enough, as well as if there are failures in operation, this information system may be completely useless. These problems will not allow the program to accurately and quickly determine the risk profile for the subsequent appointment of special measures for the analysis and assessment of the estimated risk. To improve the existing information systems, it is also necessary to introduce mandatory software updates within a certain period of time and provide for the introduction of backup software products in the event of a failure of any of the main systems.

Thus, in the modern world, new technologies are being actively introduced into the activities of customs authorities. Taking into account the difficult epidemiological situation all

¹ Безлюдов, О.А. Таможенное право Евразийского экономического союза / О.А. Безлюдов, К.В. Акименко, Н.Н. Панков, В.О. Климова; под ред. О.А.Безлюдова. – Минск: Право и экономика, 2018. – 342 с.

over the world, we can talk about the movement of these technologies towards the abandonment of physical contact during customs operations and procedures and the transition, respectively, to the electronic form of such events. It is assumed that in the near future, all operations will be carried out by equipment, and people will act only as coordinators. This will significantly reduce the time of performing procedures without reducing the effectiveness, improve the conditions for interaction with participants in foreign economic activity, speed up and simplify the process of customs clearance and control.

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«The Use Of Information Technologies In Customs Services»

Research Field:

Modern technologies in international trade

The society has passed through many different stages in its formation. As a result of social development and the emergence of private property, as well as due to the scientific and technological progresses, the society has transitioned to the informational one¹. The informational society can be characterized as the society which uses information and communication technologies almost in every sphere of human activity.

The use of digital systems, among other reasons, has led to the beginning of digital economy. The development of digital, information, and telecommunication technologies is now considered as an “indispensable attribute” of economic growth. It ensures that countries, regions, and economic sectors are competitive enough to operate in the global economy.

It is important to say that international trade is directly linked to the work of customs authorities. The increased role of customs authorities in regulating business activities and in creating the necessary conditions for reducing the costs of foreign economic activity (hereinafter - FEA) makes the provision of high-quality customs services more relevant in the context of the Eurasian Economic Union (hereinafter - EAEU). The need to develop this area is outlined in a number of strategic and regulatory documents of EAEU member States². Thus, according to the

¹Белл Д. Грядущее постиндустриальное общество. Опыт социального прогнозирования. Перевод с англ. М.:Academia, 1999. 956 с.

²Чечулин, Ю.О. Механизм управления качеством таможенных услуг в условиях Евразийского Экономического Союза: автореф. дис. на соиск. учен. степ. канд. эк. наук: 08.00.05 / Ю.О. Чечулин; Российская таможенная академия. – Люберцы, 2020. – 3 с.

“Strategy for the Development Of the Customs Service Of the Republic of Belarus until 2025”, the main strategic orientations for the customs service are the following:

- the development of the efficient and transparent system of customs administration, that will ensure fast, convenient, and secure communication between customs authorities, businesses, and citizens;
- the development of electronic customs declarations and the implementation of the automation process for most of the customs operations, including the release of goods;
- the establishment of multi-tiered customs control system which will combine centralized and decentralized approaches;
- the time reduction that is required for the release of goods;
- the full usage of non-intrusive control in order to reduce the time of customs control procedure;
- the creation and development of electronic declaration centers;
- the development of modern information and communication infrastructures and information security systems to ensure the efficient functioning of the system;
- the application of information and communication systems which are consistent with the innovative approaches and which use modern technological ways to control customs payments;
- the reduction of the control burden of the participants in foreign economic activities, while not reducing the efficiency of customs control itself;
- the development of the institution for operational and investigative activities and information-analytical work in customs authorities;
- the improvement of the ways and instruments that are necessary for countering offences in the foreign economic activity channel, for suppressing the illegal movement of prohibited and restricted goods across customs borders, as well as goods with an undervalued customs value, money, and instruments, including the framework for combating money laundering and the financing of terrorists and other criminal activities;
- the introduction of new technologies in law enforcement activities of customs authorities, phased transition to paperless administrative processes and the consideration of applications or crime reports¹;

It is possible to conclude that all above is somehow connected to modern information communication technologies but in different ways.

¹Customs development strategy [Electronic resource]. Mode of access: https://www.customs.gov.by/ru/strategija_razvitija-ru/. – Date of access: 31.03.2021.

If to speak about the implementation of new information technologies in Customs in the Republic of Belarus, one can say about the risk analysis and management system. When carrying out customs control, customs authorities of the Republic of Belarus use the principle of selectivity and they limit themselves only to those forms of customs control that are sufficient to ensure the compliance with the customs legislation, i.e., the system of risk analysis and management (hereinafter – RMS) is applied when carrying out customs control. As the number of persons to be under control and the range of goods to be handled are continuing to grow, this system makes it possible to optimally allocate the time and manpower of customs authorities to the most important and highest-priority areas of work, thus facilitating the smooth flow of individuals, goods, and vehicles across the customs border. In order to effectively apply and further develop this system, the State Customs Committee of the Republic of Belarus has formed the legal and methodological basis for the RMS, and has established an appropriate organizational structure, as well as has introduced the necessary software¹.

When speaking about the international trade in general, let us describe the main trends in the development of this sphere as a direction of digitalization. The following trends can be identified as digitalization of the global economy:

1) the introduction of digital technologies and artificial intelligence systems into the field of international trade as a permanent process which covers all business processes (transport, logistics, trade management, international payments, etc.);

2) online commerce, both retail and wholesale, which is growing rapidly due to the personalization processes, the effective internet marketing, and new technologies;

3) the main countries which participate in online retailing are still China, the USA, France, Germany, and Japan;

4) there is a shift in international trade activity towards the Asia-Pacific region;

5) digital commerce is continuing to develop in certain sectors like exports of goods for “Fashion”, “Electronics”, “Business/Industry”;

6) the speed and efficiency of online trade is increasing rapidly due to the latest technology development and due to the processes of robotization of logistics: drone mailers, delivery robots.

To sum up, the use of information technology in international trade and customs, as part of international trade, is an important step towards digitalization. It is fulfilled by the processes

¹ On the functioning of the risk management system [Electronic resource]. Mode of access: https://www.customs.gov.by/ru/sistema_riskov-ru/. – Date of access: 31.03.2021.

of simplification of numerous time-consuming transactions with the help of computers, electronic application of declarations, and more.

It is worth mentioning that the Republic of Belarus is evolving in terms of digitalization, but still the country lags behind the main leaders in some aspects. Digitalization and the development of information and communication technologies in the country will allow the Republic of Belarus to reach a qualitatively new level in international trade in general and to develop customs services in particular.

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«The Peculiarities of Customs Activities During the World Pandemic Situation COVID-19»

The COVID-19 pandemic situation has affected many areas of economy in most countries. During this period, the activities of customs authorities of all Member States of the Eurasian Economic Union (hereinafter referred to as the EAEU) have acquired maximum degree of digitalization. The electronic declaration and control over the compliance with existing prohibitions and restrictions, including technical regulation measures during the epidemic situation, have played an important role.

According to the Article 80 of the Customs Code of the EAEU: the documents and (or) information required for the performance of customs operations may not be necessarily provided to the customs authority if such information and (or) documents can be obtained individually by customs bodies themselves, using their own information systems of state bodies (organizations) of the EAEU Member States within the framework of information interaction.

By the end of 2018, a frame for sending a request had been created in order to obtain information from the Unified Register for document assessment by authorized bodies of the Republic of Belarus, and another frame for receiving a response to a request sent by customs authorities had been worked out too.

The process of sending a request and receiving the necessary information from the authorized body – the Belarusian State Institute for Standardization and Certification – is in real time and takes no more than 30 seconds.

In the informational system of customs authorities, an official when performing customs operations on the basis of the document assessment procedure sends a request. When there is a

response from the authorized body, a message is generated in the informational system of customs authorities. An official of the customs authorities checks the information issued in the declaration with the information provided from the Unified Register upon the request, as well as the validity period and the status of the conformity assessment documents. If all documents and all the information provided are correct and clear, the customs official releases the goods in accordance with the declared customs procedure.

If there is an absence of some information about the documents to conform its validity in the electronic form, or if incomplete information is received, or the declarant fails to submit the document for conformation in paper when submitting the declaration, a customs official requests the document on conformity assessment in accordance with the paragraph 1 of the Article 325 of the Customs of the EAEU Code.

When submitting a document for conformity assessment while declaring goods, or when submitting a document at the request of the customs authority, the information declared and specified in the document on conformity assessment is checked, and if no discrepancy is found and the subject to the conditions for the release of goods is clear, a customs official releases those goods in accordance with the customs procedure.

If, based on the results of the customs control procedure, the declarant provides an incorrect number of the documents assessed, a customs official, on the basis of the paragraph 2 of the Article 112 of the EAEU Customs Code, will ask the declarant to make changes (additions) to the information declared. If the requested documents are not submitted within the time period established by the paragraph 2 of the Article 325 of the Customs Code of the EAEU (The requested documents must be submitted by the declarant within 4 hours before the expiration period), or in case when the submitted documents do not confirm with the compliance of the declared goods due to technical regulation measures, a customs official refuses to release the goods.

The above mechanism for sending a request and for obtaining information on the conformity assessment from the Unified Register has shown its effectiveness during the epidemiological situation. It has had a positive effect on the work of customs authorities, protecting customs officials from direct contact with declarants.

In order to prevent the spread of coronavirus infection, most countries have introduced a ban on the movement of individuals across the State borders. This has affected the individuals who used to temporarily import vehicles for personal use on the territory of the EAEU, as well as business entities which used to place vehicles under the customs procedure for temporary import. In this regard, the following documents have been adopted: the Decision of the EEC Council

dated May 29, 2020 No. 45¹ “On Amendments To the Decision No. 109 Dated December 20, 2017”; the Decision of the EEC Council dated April 27, 2020 No. 55² “On Some Issues Of Extending the Validity Period Of the Customs Procedure For Temporary Import (Admission)”. A number of documents have increased with time to the following ones:

1) The deadline for temporary stay on the territory of the EAEU and the usage of goods in accordance with the customs procedure for temporary import (admission) without paying import customs duties and taxes.

2) The period established by the paragraph 4 of the Article 221 of the Customs Code of the EAEU (which is 1 month), during which the actions and the effect of the customs procedure for temporary import (admission) may be extended.

The Decisions of the EEC Council and decrees of the Government of the Republic of Belarus have been adopted due to the pandemic situation and they are of great importance:

1. Temporary ban on the movement of certain goods (personal protective equipment, protective liquids and disinfectants, medical products, as well as a number of other materials);

The Decision of the Council of the Eurasian Economic Commission No. 41³ “On Amendments To the Decision Of the Board Of the Eurasian Economic Commission” and No. 30 “On Non-Tariff Regulation Measures”.

2. The establishment of restrictions and requirements for the transit of goods and vehicles;

A number of restrictions and requirements have been established for drivers performing transit transportation on the territory of the Republic of Belarus. According to the subparagraph 1.3, the paragraph 1 of the Resolution of the Council of Ministers of the Republic of Belarus dated March 25, 2020 No. 171⁴ “On the Measures To Prevent the Spread Of the Infection Caused By COVID-19”, international road transport is obliged to leave the territory of the Republic of Belarus along the shortest route no later than the day following the day of the entry on its territory. Exceptions are legal when there is an impossibility to comply with the terms due to the need to obtain a special permission for the transit of large and heavy vehicles on the territory of a foreign country, or due to the need to obtain a special permission for the carriage of dangerous goods, or due to the accident (breakdown) of a vehicle, as well as due to unloading, reloading (transshipment) of the cargo, the replacement of a vehicle, as long as it is provided by the terms of the road transport contract and is indicated in documents.

¹ http://www.eurasiancommission.org/ru/act/tam_sotr/departament/KlassPoTNVED_TS/Pages/solutions.aspx

² <http://www.eurasiancommission.org/ru/Lists/Decisions/AllItems.aspx>

³ <http://www.eurasiancommission.org/ru/Lists/Decisions/AllItems.aspx>

⁴ <http://www.government.by/upload/docs/file10035c84c92d9a81.PDF>

3. The freedom from some payments of import duties or provisions of benefits in payment;

By the Decision of the EEC Council, dated March 16, 2020 No. 21¹ “On Amending Certain Decisions Of the Customs Union Commission and On Approving the List Of Goods Imported To the Customs Territory Of the Eurasian Economic Union In Order To Implement Measures By Member States Of the Eurasian Economic Union To Prevent the Spread Of Coronavirus” provides some freedoms from customs duties on some goods. This decision affects such goods as personal protective equipment, disinfectants, diagnostic reagents, certain types of equipment and materials. Many countries have taken measures to create a “green corridor” for the import of the goods necessary to prevent and eliminate the consequences of the coronavirus pandemic.

4. The ban to export masks;

By the Decision of the EEC Council No. 64² dated 05.12.2020, the export of medical masks outside the Union by the country which is the EAEU Member is allowed only with the permission of the authorized body from whose territory such goods are originated. In the Republic of Belarus this is the Ministry of Health. The export of masks which do not originate from the territory of the EAEU Member States is prohibited.

In order to simplify the procedure for performing customs operations, the Draft Law “On Customs Regulations In the Republic of Belarus” was adopted on 02.10.2020. The project has a number of innovations related to customs control procedure. The bill provides the possibility not to place exported goods at customs control zones, that is, to register export without actual placement of the goods for export procedure and without showing them to the customs authorities. Prior, those provisions used to be applied by customs authorities in order to reduce the risk of COVID-19 spread. The obligations of the interested parties to obtain the permission from the customs authorities to remove the imposed customs seals or seals after the completion of the customs procedure of transit has been eliminated, as well as the obligation to notify customs authorities and to obtain permission from them to move between separate sections of free economic zones. The obligation to notify the customs authorities and to obtain permissions for shipping goods under the appropriate customs procedure between individual members of free customs zones of the residents of the free economic zone has been eliminated too. The possibility has been established for an individual to pay customs payments to the budget in foreign currency in relation to goods for personal usage.

¹ <http://www.eurasiancommission.org/ru/Lists/Decisions/AllItems.aspx>

² <http://www.eurasiancommission.org/ru/Lists/Decisions/AllItems.aspx>

The key area of activity of the customs authorities is the introduction of a tracking (monitoring) system for transit traffic using electronic sealing devices (navigation seals). The use of modern satellite navigation seals allows to remove unnecessary customs procedures and other inspections, and to reduce the travel time by 4-5 days. The use of such tools in customs procedures makes it possible to simplify and accelerate the performance of necessary operations in relation to goods transported in a foreign trade, thereby making the interaction between subjects of foreign economic activity and customs authorities more convenient and effective. All these measures are designed to simplify customs operations and to reduce unnecessary contacts between subjects of foreign economic activity and customs officials. Thus, optimizing the possibility of carrying out a foreign economic activity under new conditions.

International cooperation is a special type of activity of customs authorities, the main tasks of which is the participation in a number of annual planned and unscheduled events aimed at signing international treaties, as well as the adoption of agreements. As the coronavirus infection is still spreading, many countries have introduced lockdown policies. As a result of the adoption of these measures, the format for holding these meetings has become online, using the platforms ZOOM, KUDO, and others. The events are held throughout the country to make the most significant and important decisions. Thus, we can conclude that during the pandemic situation, promoting the use of information technologies for interaction is a priority area for building up international cooperation.

Summing up, we want to note that today customs authorities of the Republic of Belarus are doing an excellent job while performing the tasks set. They fulfill their duties to ensure the economic security of the country during the spread of the infection. Favorable conditions are being created for the protection and the secure of the entire Eurasian Economic Space.

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«Labeling of goods as an effective method of countering the illegal trafficking of industrial products»

Research Field:

Customs and Business: Cooperation Challenges

The current state of development of market economic relations, the intensive development of international trade implies freedom of choice of goods based on access to

complete information about the product, which in turn should be provided to the consumer or other interested person by the manufacturer, seller or supplier.

The distribution of counterfeit and falsified products is one of the most actual global problems. In the era of globalization of the world economy, one of the main problems for the state is the fight against illegal trafficking in industrial products. Most categories of goods are subject to counterfeiting.

Labeling technology has the potential to bring a whole new level of transparency to supply chains. It helps to track the movement of goods and is one of the most effective tools in the fight against counterfeiting and illegal distribution channels.

Labeling of goods as a means of informing participants in property turnover about a product along the entire path of its promotion from manufacturer to consumer, which has always been of great importance, is becoming increasingly important in the context of the rapid growth of the offered mass of goods sent to the commodity networks. The information contained in the labeling has recently begun to be expressed in ways that ensure their machine readability, as much as sign and digital methods of transmitting information have turned out to be both more capacious and more technological than text ones.

In this way, product labeling is a complex of information about a product in the form of text, individual graphic, color signs (symbols) and their combinations, applied to a product, packaging (container), tag or label.

When labeling goods, the manufacturer must comply with the requirements of regulatory and technical documents aimed at the obligatory delivery of complete reliable information about the goods to the customer. The information provided by the manufacturer to the consumer is contained on the product label and is the main mechanism for monitoring the reliability and preventing actions that mislead buyers. This information helps its manufacturer to compete in the consumer market, and the competitiveness of products is the basis of a market economy in a modern state.

Customs authorities may identify goods under customs control and their documents, cargo areas (compartments) of vehicles, containers and other places where goods subject to customs control are or may be located, by using identification means and also by taking samples and (or) specimens of goods, by describing goods in detail, preparing scale-images, photographs, illustrations, using shipping and other documents, and also by other means.

There are the following means identification:

seals;

numeric, alphabetic and other markings;

identification marks;
stamps;
safe bags and others¹.

In order to ensure the economic security of the state, protect the interests of citizens of the Republic of Belarus, as well as prevent the involvement of commodity-material assets in the shadow circulation in the Republic of Belarus, since 2005, marking with control (identification) marks of certain groups of goods has been introduced.

Identification marks confirm the legality of the import of goods into the territory of the Republic of Belarus and that it was produced on its territory. They also allow you to control the volume of import and production of goods.

As practice has shown, control marks turned out to be a really effective measure that allows you to control the volume of goods, both imported and produced on the territory of the Republic of Belarus, which have a large share in trade, counterfeit goods, as well as goods, the origin and legality of import of which is in doubt.

The problem of counteraction the illegal turnover of alcohol-containing products and counterfeit alcoholic beverages, tobacco products has recently become especially acute, since crimes and other offenses in this area cause extremely large damage not only to the economic interests of the state (in the form of lost taxes), but, most importantly, life and health of citizens.

To prevent the illegal import of alcohol, non-food alcohol and alcoholic products, tobacco products, and suppress the activities of organized criminal groups in this area, an excise policy is being implemented.

The excise mark confirms the legality of the import into the Republic of Belarus or the production on its territory of tobacco products and alcohol-containing products and the payment of taxes on them to the budget.

Excise marks are a type of fiscal marks used to pay excise duty on certain types of consumer goods, such as, for example, wine and tobacco².

The following products are subject to marking with excisable stamps:

alcoholic beverages imported into the territory of the Republic of Belarus or produced in the Republic of Belarus, bottled in consumer containers and intended for turnover on its territory;

¹ Таможенный кодекс Евразийского экономического союза. [Электронный ресурс]. – Режим доступа: https://declarantbel.by/useful-info/customs_code.html. – Дата доступа: 23.03.2021.

² Голубцова, Е.С. Технические средства таможенного контроля [Электронный ресурс]: методическое пособие по выполнению лабораторных работ для студентов специальности 1-96 01 01 «Таможенное дело» / Е.С. Голубцова, Т.Н. Пашкевич, Е.В. Краснова. – БНТУ, Кафедра "Таможенное дело" – БНТУ, 2009

tobacco products imported into the territory of the Republic of Belarus, including from the territories of the participating countries of the agreement on the Customs Union and the single economic space.

At present, great importance is attached to excisable goods; due to their turnover, the state receives income from taxation. Also, measures of state control and regulation are applied to such goods. This control is important because the excise tax has a number of important functions.

The first and most important function of the excise tax is to regulate the consumption of excisable products; this is implemented through the mechanism of payment and calculation of the excise tax.

Excise tax is a source of tax revenue for the state budget. And, therefore, the second important function of the excise tax is the fiscal function.

For the full implementation of its functions, the state carries out a number of procedures, among which customs control of excisable goods plays a significant role. Thanks to it, the turnover in the country is regulated, the import of low-quality products is suppressed, and tax payments are recorded.

The use of excise stamps allows the state to timely detect goods that have not been paid for by excise duty, and guarantees the quality and quantity of the purchased goods to the buyer.

There is also digital marking. Digital marking allows you to trace the product throughout its entire life cycle. In addition, it will have a good effect on the partnership between the state and the business sector.

Digital marking is an automated system for controlling goods turnover. Information about each registered product is stored in a database. Collection, processing and transmission of information is carried out electronically.

The main goal of digital labeling is to create a unified digital platform for the exchange of product data, which simultaneously solves the tasks of retailers, suppliers and authorities.

The unified national system of digital marking and traceability of goods works in three directions: consumer, government, business. Each of them considers its own range of issues.

The consumer is charged with:

1. the purchase of only legal and high-quality goods;
2. protection of life and health;
3. using an effective tool of public control;
4. improving the quality of life through the use of only legal goods.

The state is committed to:

1. increasing market transparency;
2. reducing the share of falsified and counterfeit products;
3. increasing the efficiency of control and increasing the receipts of taxes and customs payments to the state budget;
4. increasing labor productivity.

The business, in turn, monitors:

1. growth in revenue due to ousting illegal products from the market;
2. equal conditions of competition;
3. optimization of processes and cost reduction;
4. protecting the brand of a conscientious manufacturer¹.

Labeling, as a tool of public control, can act as a barrier to the illegal trafficking of industrial products.

Currently, there are many different ways to combat smuggling, but the most recent well-known development is the introduction of digital marking, which traces goods from manufacturer to consumer and thereby reduces the risk of moving unmarked goods across the customs border of the Eurasian Economic Union.

Summing up all of the above, it should be noted that an integral part of any product is its labeling, i.e. a carrier of up-to-date information both about itself and about its containers and packaging.

The main requirement for labeling: labeling should not mislead the consumer about the composition and properties of the product and make it possible to consciously choose the product.

The importance of product labeling as the main method of conveying the necessary information about them is recognized in many industrialized countries of the world, which is confirmed by its almost universal regulation at the legislative and regulatory and technical levels.

In the customs sphere, the marking of goods performs primarily an identifying function. Checking the marking of goods with special marks, the presence of identification marks on them is one of the forms of customs control. The presence on the goods or on their packaging of identification marks, special marks or designations confirms the legality of their import into the customs territory of the EAEU.

¹ Таможенное администрирование и экономическая безопасность в цифровой экономике: материалы Всероссийской научно-практической конференции, 14 ноября 2019 г. / Министерство науки и высшего образования РФ ФГБОУ ВО «Брянский государственный университет имени академика И.Г. Петровского»; редкол.: А. В. Антюхов [и др.] – Брянск: РИСО БГУ, 2019. –704 с.

In other words, for the successful performance of the main tasks of the customs authorities, it is necessary to use systematized information on general and special requirements for the labeling of goods. Knowledge of the requirements and principles of product labeling will contribute to making informed decisions during customs control and will reduce the risks of counterfeit products entering the territory of the Republic of Belarus, causing damage to the country's economy, public health and the environment.

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«Factoring and Forfaiting as Tools for Financing International Trade»

Research Field:

Modern Technologies in International Trade

At the current stage, in the context of the global economic crisis caused by the COVID-19 pandemic impact and increased political and economic ambiguity, the importance of such tools for financing foreign trade operations as factoring and forfaiting is increasing. The economic crisis commonly accompanied by delays in payments between counterparties, high interest rates on loans, and insufficient floating capital, deals a severe blow primarily to the entities engaged in foreign economic activity. Under such circumstances factoring and forfaiting are increasingly popular tools for financing foreign economic activity entities, being forms of progressively developing bank facilities.

Factoring means a trade and commission transaction combined with the organization working capital loan and associated with the sale to a bank or a non-bank credit and financial organization of unpaid payment requests arising between counterparties in the process of trading in goods and services¹. In other words, receivables are collected during the factoring transaction. From a financial point of view, factoring is considered as financing the importer on assignment of pecuniary claims to the exporter².

The main objective of factoring is the prompt collection of debts in order to minimize losses from late payments and prevent the arrears.

Nowadays, factoring is widely used in foreign countries, some of which are leaders in the international factoring market. According to the international association Factors Chain

¹ Tarasov, V. I. Money, credit, banks : a tutorial / V. I. Tarasov. – Minsk : BSU, 2012. – 375 p.

International (hereinafter referred to as FCI), China, France and the United Kingdom have the highest rates of total factoring turnover, expressed in millions of EUR (Figure 1).

Figure 1 – Total Factoring Turnover in Certain Countries

Note: own development based on the source¹

At the same time, despite the political and economic world instability, according to the FCI, the global factoring market continues to grow steadily², reaching a volume of 2 917 105 million euros in 2019, having increased by 5,4 % compared to 2018³³.

In the context of single customs territory of the Eurasian Economic Union (hereinafter referred to as EAEU), the volume of factoring transactions in the EAEU member states is certainly an important aspect to study. Based on the available data, there is presented the dynamics of the factoring market in certain EAEU member states over the past 5 years in Table 1.

Table 1 – Dynamics of the Factoring Market in Certain EAEU Member States, millions of EUR

	2015	2016	2017	2018	2019	Var 2018/2019
The Republic of Armenia	75	100	120	135	150	11,1 %
The Republic of Belarus	320	330	250	380	570	50 %
The Russian Federation	23 332	28 004	33 792	43 840	45 125	2,9 %

Note: own development based on the source³³

As seen in Table 1, the prevalence of using such a financing tool as factoring by foreign economic activity entities is steadily increasing. It should be noted that the factoring market in the Republic of Belarus increased by 50 % in 2019 compared to 2018. This was due to the improvement of the regulatory framework governing the conduct of factoring transactions, an improved service package provided by banks and non-bank credit and financial organizations, as well as an increase in the customer base of foreign economic activity entities by informing them about the factoring benefits.

However, as seen in Figure 1, in comparison with other foreign countries, the factoring market volume in Belarus is relatively modest, which is the result of many reasons. It should be noted that factoring transactions in the Republic of Belarus are bank transactions that are carried

¹ FCI Annual Review 2020 / C. Radu [et al.]. – Amsterdam : Factors Chain International, 2020. – 29 p.

² Gilmanova, D. R. The world practice of using the latest forms of international lending / D. R. Gilmanova // Interdisciplinary Scientific Forum : collection of articles / Samara State University of Economics. – Samara, 2019. – P. 17–24.

out exclusively by banks and non-bank credit and financial organizations. At the same time, in European countries, many of which are world leaders in the factoring facilities delivery, factoring is carried out by specialized companies providing facilities for the accounts receivable management¹. Thus, the highest growth rates of factoring transactions were observed in the countries where not only banks, but also specialized factoring companies operate in the factoring facilities market. This may lead to the conclusion that it is advisable to expand the range of entities offering factoring facilities to include a number of specialized legal entities in order to develop the factoring market in the Republic of Belarus.

There are also a number of other problems hindering the factoring transactions development in the Republic of Belarus:

inability to access modern factoring technologies²;

lack of scientific and methodological literature;

lack of practical experience on factoring in the EAEU member states;

unstable financial situation of some foreign economic activity entities;

weak competitiveness of goods in the domestic and international markets.

Forfaiting is another modern tool for financing foreign trade operations which has not yet been fully developed in the Republic of Belarus. To date, only 2 companies providing forfaiting facilities are in the register of the National Bank of the Republic of Belarus: the private enterprise “Diamondinvest” and closed joint stock company “Aigenis”. There are no data on export forfaiting transactions in the Republic of Belarus.

Forfaiting is a form of export financing through the purchase of the importer's debt obligations by a bank or a forfaiter without the right of recourse. It is an effective tool in cases where instalment of payment for the goods is required³.

The only regulatory legal act of the Republic of Belarus directly related to the regulation of one of the types of forfaiting transactions is the Decree of the President of the Republic of Belarus of February 17, 2015 No. 69 “On the use of promissory notes”. The decree provides Belarusian export organizations with the opportunity to receive operational financing in the framework of operations on accounting for promissory notes received from non-residents as payment for export.

¹ Uglov, V. Directions for improving the tools of foreign trade financing in the Republic of Belarus / V. Uglov, I. Legchilova // Bank Bulletin. – 2018. – № 6. – P. 46–51.

² Delendik, K. Y. Factoring and forfaiting as modern tools for financing foreign trade operations / K. Y. Delendik, L. I. Tararyshkina // Collection of abstracts of the 77th Scientific and Practical Conference of Students, Undergraduates and Postgraduates of the Faculty of International Relations of the BSU. Minsk, 23 April 2020 / ed.: V. G. Shadursky [et al.]. – Minsk : BSU, 2020. – P. 260–262.

³ Tarasov, V. I. Money, credit, banks : a tutorial / V. I. Tarasov. – Minsk : BSU, 2012. – 375 p.

At the same time, forfaiting as a tool for financing foreign trade operations is relatively well-developed and popular in many economically advanced countries. According to the International Chamber of Commerce, for instance, the volume of China's forfaiting transactions is estimated at 30 billion US dollars, accounting for 7% of the global figure¹. The capacity of the CIS countries forfaiting market is about 6,6 %, which in money terms is estimated at 25-28 billion US dollars, and the capacity of the global forfaiting market is about 430 billion US dollars². With reference to the above-mentioned, the forfaiting transactions market development in the EAEU member states, a large share of whose foreign trade turnover is carried out with the CIS countries, is increasingly relevant.

Thus, factoring and forfaiting are modern, dynamically developing and widely used tools for financing foreign economic activity in the world, but there is a need to be improved and promoted in the market of the EAEU member states.

Taking into account the above, there is proposed the following ways to solve the forfaiting development problems in the Republic of Belarus and other EAEU member states:

- improvement of the regulatory framework governing the forfaiting transactions sphere;
- harmonization of the rules for conducting forfaiting transactions, taking into account the accepted international standards in the field of financing foreign trade operations;
- digitalization and use of the latest information technologies³.

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«The problems related to the application of X-ray scanning complexes during non-intrusive customs search in the Republic of Belarus»

Research Field:

Data analysis for the effective border management

Today, the use of X-ray scanning complexes is an important part of non-intrusive customs search.

¹ Rethinking Trade and Finance 2016 : ICC Global Trade and Finance Survey 2016 / D. Bischof [et al.]. – Paris : International Chamber of Commerce, 2016. – 178 p.

² Uglov, V. Directions for improving the tools of foreign trade financing in the Republic of Belarus / V. Uglov, I. Legchilova // Bank Bulletin. – 2018. – № 6. – P. 46–51.

³ Delendik, K. Y. Factoring and forfaiting as modern tools for financing foreign trade operations / K. Y. Delendik, L. I. Tararyshkina // Collection of abstracts of the 77th Scientific and Practical Conference of Students, Undergraduates and Postgraduates of the Faculty of International Relations of the BSU. Minsk, 23 April 2020 / ed.: V. G. Shadursky [et al.]. – Minsk : BSU, 2020. – P. 260–262.

X-ray scanning complexes are a type of technical means of customs control used by customs authorities. They represent complexes of special electronic equipment for non-intrusive customs search of large objects, working on the principle of X-ray scanning¹.

X-ray scanning complexes make it possible to examine vehicles for signs of smuggling or other violations in the field of customs quickly and efficiently.

However, there are problematic issues arising from the application of X-ray scanning complexes, such as technical, organizational and staffing problems.

Technical problems include the reliability of X-ray scanning complexes, the quality of their maintenance and repair.

Technical problems can lead to a lower productivity of this equipment due to frequent equipment breakdowns and prolonged troubleshooting. Therefore, the reliability of X-ray scanning complexes, the quality of their maintenance and repair need to be improved.

Organizational problems include the location and productivity of X-ray scanning complexes, and the problem of informing.

It should be noted that the location of X-ray scanning complexes is an important component, namely, the choice of the appropriate checkpoint and the type of equipment. There may be a problem of equipment downtime when placing X-ray scanning complexes at checkpoints with a low flow of goods and the lack of intensity of search through this equipment. This problem can be solved by moving X-ray scanning complexes to checkpoints with a high traffic flow. However, this action will entail additional costs.

The problem of informing is related to the lack of a single database for storing information and images obtained during the application of X-ray scanning complexes both at the national level and at the international level. Also, the lack of a database prevents the exchange of information between officials of different states. To solve this problem, it is necessary to create uniform requirements for the quality and resolution of images, ensure safe channels for their transmission, conclude appropriate agreements between countries and entrench the way to confirm the originality of the images. Solving this problem will reduce the number of scans using these complexes and improve the exchange of experience.

With regard to human capacity, this aspect includes the following staffing problems: the low number of staff involved in the application of X-ray scanning complexes; the need for regular training of specialists; the quality of the X-ray images obtained.

¹ Инспекционно-досмотровый комплекс – субъективный подход или обезличенная система [Электронный ресурс]. – Режим доступа: <http://bama.org/information/smi/18781/print/> – Дата доступа: 15.05.2020.

It is very difficult to work with X-ray scanning complexes, as the operators experience mental and physical stress. It is associated with the responsibility for detecting violations and with a heavy strain during prolonged use of the computer and the monotony of actions.

Customs officials were tested, according to the results of which, after six hours of work, 85% of the respondents had dry eyes, 23% had headaches, and 80% had attention disorders.

Consequently, by the end of the working shift, the employee's attentiveness decreases due to tiredness, as a result of which, customs search will become ineffective and can lead to the passage of violators through the customs border.

Thus, the problems of human capacity are related to the human factor and the level of specialists' qualification in the application of X-ray scanning complexes. To solve this problem, it is necessary to conduct advanced training courses for employees working with the X-ray scanning complexes. Within this field, it is important to research software, train employees in innovations, and inform them about new ways to hide goods in such courses.

The above problems are not the only ones. There are issues that affect the subjects of foreign economic activity. The effectiveness of customs search for foreign trade participants consists in the minimum terms of carrying out this form of customs control and the lowest costs.

Nowadays, not all checkpoints across the customs border of the Republic of Belarus are equipped with X-ray scanning complexes. Therefore, the following situations are possible:

1. A foreign trade entity crosses a checkpoint equipped with X-ray scanning complex and bears the costs of conducting a non-intrusive customs search;
2. A foreign trade entity crosses a checkpoint that is not equipped with X-ray scanning complex and bears the costs of conducting an intrusive customs search with an increase in the time spent at the customs border.

Thus, the subjects of foreign economic activity will bear the financial costs in both situations, when conducting intrusive or non-intrusive customs search. However, the use of X-ray scanning complexes will reduce the time costs.

It is necessary to conclude that the problems related to the application of X-ray scanning complexes require solutions, such as the use of legal, organizational and educational measures. The resolution of these issues will improve the efficiency of X-ray scanning complexes, reduce the number of intrusive customs searches, as well as reduce the burden on the participants of foreign economic activity and customs officials.

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« On the issue of assessing the competitiveness of products in the EAEU»

Research Field:

A secure business environment for economic development

The concept of efficiency is a widespread term and it is used in almost all branches of science. At the same time, it acquires a special meaning depending on the peculiarities of the functioning of a particular sphere.

From an economic point of view, efficiency is understood as the ratio of the result to the resources. It should be noted that this concept is often combined with the effectiveness of activities, which reflects the degree of achievement of the set goals.

There are various criteria and approaches to assessing the effectiveness of economic processes, and there is also such a type of activity as performance management. Performance management should be understood as activities aimed at achieving the set goals. The process of performance management itself includes such processes as the search for indicators to assess the results of activities, the study of expended resources and their comparison with the results obtained in order to identify feedbacks between them.

One of the most important criteria for evaluating the effectiveness of a product, enterprise or industry is its competitiveness. Competitiveness is the ability to be better than others due to the available advantages in achieving specific goals.

According to R.A. Fatkhutdinova, competitiveness means «the ability of an object to withstand competition in comparison with similar objects in this market»¹.

Just like efficiency, competitiveness has several levels. The basic level is the competitiveness of the product or service that is of greatest interest.

Competitiveness of a product is the ability of a product to make it more attractive to buyers in comparison with similar products due to better quality or cost characteristics. This definition reflects two types of competitive struggle - leadership in terms of price and leadership in terms of success factors.

Today, there is a wide variety of approaches to assessing the competitiveness of goods, and various groups of indicators used for such an assessment have been formed.

In general, the process of assessing the competitiveness of a product includes three stages:

selection of indicators used to assess competitiveness;

¹ Fatkhutdinov, R.A. The essence of competitiveness / R.A. Fatkhutdinov // Modern competition. – 2009. – №. 3. – P. 99–129. (in Russian)

calculation of the values of indicators for the selected product and similar products in this industry (competing products);

comparison of the results obtained and the final assessment of the level of competitiveness of the product in question¹.

To obtain a correct assessment result, it is necessary to rely on the following principles:

using in the assessment of criteria that can fully reflect the characteristics of the product in question and competing products;

evaluation of the goods both in terms of their ability to meet the needs of buyers and in terms of the costs of their production;

studying of the needs of buyers of goods, taking into account its specifics.

It is also necessary to apply the criteria that the consumer also uses when choosing goods, as this can ensure the objectivity of the analysis.

All criteria used in assessing the competitiveness of a product can be divided into direct and indirect.

The main direct criterion is the level of satisfaction of the goods with the needs of buyers. Indirect criteria are divided into two groups: quality criteria and economic criteria.

The quality of a product characterizes the ability of a product to meet current and future needs when used for its intended purpose.

Quality indicators are used to quantitatively assess the quality of products.

Methods for determining quantitative values of quality indicators include the following:

experimental, based on the results of research (the most objective);

organoleptic, based on the senses when assessing products according to a given scale;

sociological, reflecting the results of consumer surveys and their analysis;

expert assessments, allowing you to analyze the properties of products according to the assessments of various specialists².

At the same time, the main indicators for various types of products are reflected in the relevant regulatory documents.

It should also be noted that the assessment of product properties can be carried out using single, complex and integral indicators.

Unit indicators reflect the values of any one specific property or product parameter in comparison with the selected reference value (formula 1):

¹ Kartakaev, E.A. Competition: its types and economic role / E.A. Kartakaev // National economic systems in the context of the formation of the global economic space. – 2019. – № 1. – P. 42–45. (in Russian)

² Goncharov, P.P. Product quality assessment system / P.P. Goncharov, Z.Kh. Salikhova // Bulletin of the Udmurt University. – 2006. – № 2. – 52-57. (in Russian)

$$K = \frac{Z}{z_3} * 100\%,$$

(1)

where K – the calculated indicator of competitiveness;

Z – the value of the parameter of the product under study;

z_3 – the reference value of the parameter that fully satisfies the needs of consumers.

This method is convenient for determining the competitiveness of a particular product in comparison with similar products of competitors, but it does not take into account the degree of influence of a particular parameter on the choice of consumers.

To find the degree of compliance of products with the level of demand for certain parameters, a group indicator is used (formula 2):

$$K_r = \sum_{i=1}^n z_i * K,$$

(2)

where K_r – the calculated group competitiveness indicator;

n – the number of parameters;

z_i – the weight of the i-th parameter in the total number of parameters;

K – a single indicator for the i-th parameter.

Sometimes the level of competitiveness is determined using group indicators for a separate group of parameters. In this case, the ratio of the group indicators of the product under consideration and a similar competitor product is found.

On the basis of group indicators, an integral indicator is found (formula 3):

$$K_{\text{и}} = \frac{K_r}{K_3},$$

(3)

where $K_{\text{и}}$ – the calculated integral indicator of competitiveness;

K_r – the group indicator of competitiveness by technical parameters;

K_3 – the group indicator of competitiveness by economic parameters.

The integral indicator of competitiveness demonstrates how attractive the product in question is for the consumer¹.

Thus, in order to increase the competitiveness of products, it seems expedient to introduce new technologies into the production of products and, accordingly, to increase their innovativeness, and then to constantly improve the products manufactured and their

¹ Nuretdinova, Yu.V. Product quality as the basis of enterprise competitiveness / Yu.V. Nuretdinova, V.A. Stepanova, A.A. Boyarkina // International Journal of Humanities and Natural Sciences. – 2018. – №. 5. – 174–178. (in Russian)

differentiation, taking into account the changing preferences of buyers in the field of product quality and characteristics. The competitiveness assessment should also take into account product attributes such as brand awareness in the market, the availability of different buying methods, and the location of stores and the benefits of shipping. These characteristics are not included in the group of technological or economic and are not calculated during the analysis, but today they play an important role in the choice of certain goods by consumers. Therefore, it is necessary to develop a comprehensive indicator of competitiveness, which should be based on taking into account all groups of product properties.

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«Aspects of the development of intellectual property in the context of the Eurasian integration»

Research area:

Intellectual property as an object of international trade

The problems of intellectual property from year to year are becoming more and more urgent all over the world, including the member states of the Eurasian Economic Union (hereinafter - the EAEU, the Union). The Eurasian area has a great potential for the transition to a digital economy, conducting joint research and development, taking into account the specifics of the development of the association. The creation of the digital economy will contribute to the improvement of the state of existing and the formation of new industries and their effective interaction, deepening of integration, and increasing the competitiveness of goods and services. Only by creating coordinated actions of the EAEU member states for the effective use and increase of intellectual, scientific, technical and production resources is it possible to ensure the dynamic development of the association. Strategic directions for the development of Eurasian economic integration until 2025 envisage stimulation of scientific and technical production as one of the goals¹.

To achieve this goal, the formation of 12 Eurasian Technology Platforms (ETP) has begun. They should carry out comprehensive activities to “accumulate advanced national and world achievements of scientific and technological development, mobilize the scientific potential

¹ Strategic directions for the development of Eurasian economic integration until 2025 [Electronic resource]. – Mode of access: http://www.eurasiancommission.org/ru/act/integr_i_makroec/dep_razv_integr/Pages/0.aspx. – Date of access: 02.05.2021.

of the EAEU member states to solve applied tasks of innovative products and technologies developments, as well as their implementation in industrial production”¹.

However, the question of not how to create an intellectual product, but how to promote it on the market and protect it from counterfeiting, is becoming even more urgent. The annual increase in the flow of counterfeit products to the EAEU market is due, among other things, to the growth of online commerce on the Internet, the role of which has increased even more in connection with the Covid-19 pandemic. According to the Chairman of the State Committee on Science and Technology of the Republic of Belarus Alexander Shumilin at the VIII International Forum “Anti-Counterfeiting 2020”, held in December 2020, “the existing practices of legal regulation and law enforcement in the field of protection of rights to intellectual property objects demonstrate insufficient effectiveness of the measures being taken and do not allow to radically change the situation”. Thus, according to the expert estimates, the total economic damage from counterfeit products by 2022 may reach 4.7 trillion US dollars. At the same time, damage from international trade of counterfeit goods will reach 990 billion US dollars, damage from digital piracy – about 850 billion US dollars.

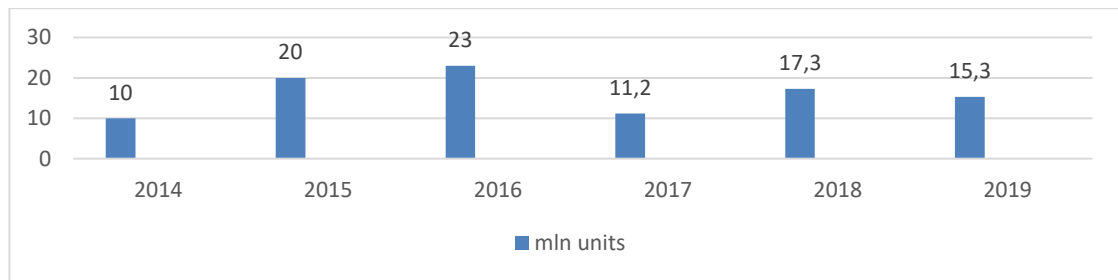
According to the statistics of the customs services of the EAEU countries, published in the annual report on the state of law enforcement practice in the field of protection of intellectual property rights in the EAEU made by the Department for the Development of Entrepreneurship of the Eurasian Economic Commission in 2019, 15.3 million units of counterfeit products were revealed. In 2018, 17.3 million units of counterfeit products were revealed, which is 54% more than in 2017 (11.2 million units), and 73% more than in 2014 (10 million units)². Data for 2020 was not found on the Internet, so we present the comparative statistics for 2014-2019 in the form of Figure 1.

Figure 1 - Volumes of detected counterfeit products in the EAEU Member States from 2014 to 2019

¹ Eurasian Economic Integration: Development Prospects and Strategic Objectives for Russia: rep. to XX Apr. international scientific. conf. on the problems of economic and social development, Moscow, April 9–12, 2019/T.V. Bordachev, K.O. Vishnevsky, M.K. Glazatova and others; resp. ed. T. A. Meshkova; Nat. Research University Higher School of Economics. – M.: Ed. house of the Higher School of Economics, 2019. – 123 c.

² Report on the state of law enforcement practice in the field of intellectual property rights protection in the Eurasian Economic Union for 2019 [Electronic resource]. / Eurasian Economic Commission. - 2020. - Moscow. – Mode of Access:

<http://www.eurasiancommission.org/ru/act/finpol/dobd/intelsobs/Documents/%D0%9C%D0%BE%D0%BD%D0%B8%D1%82%D0%BE%D1%80%D0%B8%D0%BD%D0%B3%20%D0%9F%D0%9F%D0%9F/%D0%9E%D1%82%D1%87%D0%B5%D1%82%20%D0%9F%D0%9F%D0%9F%20%D0%B7%D0%B0%202019%20%D0%B3%D0%BE%D0%B4.pdf>. - Date of access: 05.17.2021.



Source: prepared by the author based on data³.

To fully ensure the protection of intellectual property objects (hereinafter referred to as IPO), it is necessary to register promptly the rights to such objects. One of the most important points is the registration of a trademark in the national customs registers of the IPO. This will help to ensure an adequate protection against the importation of counterfeit goods. Let's consider the statistical data on the number of IPOs in the national customs registers of IPOs of the EAEU member states, presented in Table 1.

Table 1 - The number of IPOs in the national customs registers of IPOs of the EAEU Member States

Year	Belarus	Russia	Kazakhstan	Kyrgyzstan	Armenia
2020	381	2083	755	-	-
2019	331	5141	740	333	309
2018	289	4953	640	288	267
2017	301	4617	550	253	201

Source: prepared by the author based on data from the national customs registers of the IPO of the EAEU member states¹.

According to the Table 1 in the Republic of Belarus for the period from 2017 to 2020 the number of IPOs varies in the range of 300-380 objects, in the Russian Federation there is a tendency to their decrease, in the Republic of Kazakhstan, in the Kyrgyz Republic and the Republic of Armenia there is a tendency of an increase in the number of such objects. To simplify procedures related to the protection of intellectual property rights throughout the EAEU, the Eurasian Economic Commission (hereinafter referred to as the EEC), together with the EAEU member states, is developing a regulatory framework in order to ensure the functioning of the Unified Customs Register of Intellectual Property Objects. At the same time, it is important to distinguish such terms as brand, trade (company) name, trademark and geographical

¹ Report on the state of law enforcement practice in the field of intellectual property rights protection in the Eurasian Economic Union for 2019 [Electronic resource]. / Eurasian Economic Commission. - 2020. - Moscow. – Mode of Access:

<http://www.eurasiancommission.org/ru/act/finpol/dobd/intelsobs/Documents/%D0%9C%D0%BE%D0%BD%D0%B8%D1%82%D0%BE%D1%80%D0%B8%D0%BD%D0%B3%20%D0%9F%D0%9F%D0%9F/%D0%9E%D1%82%D1%87%D0%B5%D1%82%20%D0%9F%D0%9F%D0%9F%20%D0%B7%D0%B0%202019%20%D0%B3%D0%BE%D0%B4.pdf>. - Date of access: 05.17.2021.

indications. So, for example, in the Republic of Belarus the term “brand” is not legally enshrined. In legislative acts, the terms of trade (company) name, trademark and geographical indication are used. The latter is of particular importance on the territory of the EAEU, due to the need to ensure the protection in a special way.

The issue of protecting geographical indications is particularly acute. In the Russian Federation, 262 geographic names are registered in specialized bodies. Let’s compare, according to the statistics provided by the National Center of Intellectual Property, only three are registered in the Republic of Belarus. A positive aspect on the way of IPO regulation is the entry into force on April 26, 2021 of the Agreement on Trademarks, Service Marks and Appellations of Goods Origin of the Eurasian Economic Union dated by February 3, 2020. The agreement became the fundamental document on the formation of the regional system of trademarks, service marks and appellations of goods origin of the EAEU.

The Agreement, in particular, introduces the concepts of the “EAEU trademark” and the “EAEU appellation of origin”, the possibility of filing one application form for the EAEU trademark or one application form for the appellation of the EAEU goods origin to any of the patent offices of the Union member states with subsequent receipt of legal protection simultaneously on the territory of all EAEU countries, the applicant's interaction with only one department – the principle of “one window”, maintaining the Unified Register of EAEU Trademarks and the Unified Register of Appellations of Goods Origin of the EAEU, posted on the official website of the EAEU¹. At the same time, speaking about the state of affairs in the field of geographical indications, it should be noted that the Agreement does not share the concepts of appellations of goods origin and geographical indications. At the national level, for example, in the Republic of Belarus, in the new edition of the Law on Geographical Indications, adopted on December 18, 2019 No. 275-3 “On Amendments to the Laws”, the appellation of origin (hereinafter – AO) is not excluded from the list of protected objects, but defined as a special case of geographical indication, i.e. an appellation of origin is included in a geographical indication, which increases the degree of its protection. It should be noted that the legislation of foreign states and international treaties also do not have a uniform approach in the area of the terms such as “geographical indication”, “appellation of goods origin” and “indication of the goods origin”. Speaking about the international system of registration of appellations of goods origin and geographical indications (Lisbon system), it should be noted that the EAEU member

¹ Agreement on trademarks, service marks and appellations of goods origin of the Eurasian Economic Union [Electronic resource]: ed. February 3, 2020 – M., 2021. – Mode of Access: <https://www.alt.ru/tamdoc/20bn0007/>. – Date of access: 05.11.2021.

states do not participate in the international system, which creates a significant gap in the protection system. The Lisbon System makes it easier to obtain international protection for appellations of origin by registering them once. This system eliminates the need to submit multiple applications in different offices and is used in more than two dozen countries in Africa, Asia, Europe and Latin America.

Currently, the EEC, together with the member states of the Union with the involvement of scientific specialists in the field of strategic planning, is developing a draft of the Strategy for the protection, defence and use of intellectual property in the Eurasian Economic Union¹. The draft of the Strategy contains provisions aimed at the formation of an integrated intellectual property system in the EAEU in order to enhance scientific, inventive, innovative and creative activities, as well as increase the competitiveness of the economies of the Union member states⁶. However, it is impossible to create a unified strategy without maximum unification of legislative provisions, bringing them in accordance with international norms, as well as ensuring close interaction of authorized bodies. For the further effective development of the EAEU as an integrated association, it is necessary:

To improve the EAEU legislation by analogy with the best world practices.

To introduce the “Unified customs register of the IPOs”.

To conduct seminars and conferences on the topic of fight against counterfeit products in order to maximize the awareness of the population about the damage caused by counterfeit to the state, conscientious manufacturers, consumers.

To strengthen the digitalization of the economies and markets of the EAEU member states.

Thus, the problem of selling counterfeit products on the Internet is extremely acute. To solve it, a detailed study and improvement of legislation in the EAEU, taking into account global practices, is necessary. This will strengthen the Eurasian integration, allow to achieve positive results in the development of innovations, technologies and the fight against counterfeiting. Paying attention to joint research and development, modernization of production will allow the integration to increase its importance in the global economic market, labor mobility and competitiveness of goods and services.

¹ Official site of the Eurasian Economic Commission [Electronic resource]. – 2016. – Mode of Access: <http://www.eurasiancommission.org/> - Date of access: 05.14.2021.

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«Directions for improving customs operations in respect of goods for personal use transported across the customs border of the EAEU»

Research Field:

SMART borders for seamless Trade, Travel and Transport

The primary task of the customs authorities is to create conditions for facilitation and simplification of the movement of goods across the customs border without reducing the effectiveness of customs control in relation to such goods. In order to ensure the accomplishment of this task, the legislation should be improved regarding the performance of customs operations, and it is also necessary to use new technologies that can ensure a more efficient performance of the duties stipulated by the customs legislation, both by the customs authorities and by individuals moving goods for personal use through the customs border.

Since 2014 there has been a possibility of preliminary submission by an individual of information about goods and vehicles intended for movement across the customs border, which are entered by the declarant in the form fields of the passenger customs declaration in the Republic of Belarus.¹

Since this function is not widely used, it makes us consider the possibility of creating a mobile application designed to present information about the goods, vehicles for personal use, cash and (or) monetary instruments liable to declare using an electronic form of the passenger customs declaration. Such an application can be developed on the basis of the already functioning Portal of preliminary electronic presentation of data to the customs authorities by individuals. The essence of the electronic declaration application is that certain customs operations in respect of goods for personal use, as well as cash or monetary instruments, can be done remotely. The application can function in the following way:

At the first login, the user registers his personal account. Both citizens of the Republic of Belarus and foreign individuals can register, since the application can be used in three versions (in Russian, Belarusian and English). When registering, an individual must enter all the necessary data, which includes last name, first name, patronymic, date of birth, place of

¹Web portal of customs authorities [Electronic resource]. – Access mode: <https://www.customs.gov.by/ru/actual-ru/view/elektronnaja-predvaritelnoe-informirovanie>. – Access date: 28.04.2021.

residence, place of work, passport data (series and number of the passport, issued by, date of issue), e-mail address and others information.

When the application is opened for the next time, the data is saved, and the person does not need to re-enter the personal account.

The electronic declaration application has a menu that contains the following sections:

The “Personal Account” section contains information filled in by a person when registering his account. Some of this data can be changed (for example, email address or place of work). Also there is in the Personal Account a subsection “bank cards” (a person has the opportunity to link his bank card (or several bank cards) for future payments).

The section "Important Information" contains various changes in the legislation that relate to the procedure for the movement of the individuals through the customs border and the accomplishment of customs operations in respect of goods for personal use (for example, information on crossing the customs border of the EAEU in the Republic of Belarus under COVID-19 conditions).

The section "Checkpoints" contains information about border checkpoints of the EAEU in the Republic of Belarus, which can be used to move individuals and goods for personal use across the customs border (as not all checkpoints are for the movement of the individuals). It also contains information about working hours, the types of control carried out, information about the queues at each checkpoint, and about the adjacent checkpoint.

The section "Rules for moving goods" contains:

list of goods with cost, weight and (or) quantitative norms, within which goods are imported without payment of customs duties and taxes;

prohibitions and restrictions on the import of certain categories of goods;

lists of goods not related to goods for personal use;

unified rates of customs duties and taxes applied to goods for personal use;

links to legal acts regulating these issues.

In the “Declaration” section, a passenger customs declaration and an annex to it are presented, which allows a person to make a customs declaration both for goods and vehicles for personal use, and for cash and (or) monetary instruments. The declaration can be completed electronically. The information about the declarant can be filled in automatically based on the data entered during registration by the person. The passenger customs declaration contains tooltips with the rules for submitting, as well as examples of a submitted declaration. In addition, the “Declaration” section contains fields for entering data on the planned place of movement across the customs border, and data on the vehicle by which such movement will be carried out.

After filling out the declaration the person marks (signs) his awareness of the responsibility for the submission of inaccurate information in the passenger customs declaration. Then the person registers the declaration by automatical assigning a unique identification number to it. The system controls the correctness and completeness of filling out the declaration automatically. The declaration must be registered at least 3 hours prior to arrival.

Further, the registered declaration is sent to the server of the customs authority, and the risk management system compares the information received by the customs authorities with certain indicators. This declaration is automatically marked with the degree of risk.

The declaration is converted into a format suitable for printing. Thus, the opportunity to print out a passenger customs declaration in the prescribed form containing, among others, information about a unique identification number is provided for an individual.

In compliance with the registered passenger customs declaration, a customs receipt voucher is automatically generated on the basis of which a person can pay the accrued customs duties and taxes online, which is reflected in the electronic version of the declaration. If a person does not have the desire or ability to do such actions, the payment can be made immediately upon arrival at the checkpoint.

The person presents a unique identification number of the passenger customs declaration upon arrival at the customs. Further, Customs officer checks the data provided on the charges and transport and consignment documents. If necessary, an official conducts customs control in relation to an individual referring to the results of the risk management system. An individual undertakes all necessary payments, if those have not been paid online.

If a person is subjected to additional customs control, if he pays customs duties and taxes using the application, then the process of going through the customs will take only a few minutes.

For the operation of the mobile application an appropriate regulatory framework is required, it is necessary to implement a uniform system that provides two-way connection (individuals - customs authorities), uninterrupted operation of the application and mobile communication with various databases, including those formed by customs authorities.

So, the use of the mobile application for electronic declaration will significantly reduce the time of customs operations in respect of goods for personal use and lead to the consequent acceleration of the flow of individuals transporting goods for personal use.

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«Mobile application TRACE as a tool for improving the efficiency of customs control of fissile and radioactive materials»

Research Field:

«Modern technologies in international trade»

Today, the problem of illicit trafficking in fissile and radioactive materials (hereinafter referred to as FRM) is a global threat to the security of the entire world community. According to information contained in the IAEA Incidents and Trafficking Database over the past 25 years, more than 3,500 incidents with FRM have been officially registered in the world, about 10 % of which are related to their illegal movement. At the same time, according to the organization's experts, this figure is only 2–5 % of the total number of unregistered cases¹.

In response to the ever-increasing threat of illicit trafficking in FRM, as well as to reduce the risks of nuclear terrorism, more than 10,000 radiation portal monitors have been installed at checkpoints around the world to continuously monitor the contents of trucks, cars, air cargo and containers and record hundreds of thousands of alarms annually. Proper assessment of such alarms is an essential part of the process of organizing the customs control of the FRM, since further actions of customs officials and the effectiveness of the radiation control measures depend on the reliability of the classification of the received alarm signal.

The inspection of vehicles for illegal FRM should be carried out as soon as possible and with absolute accuracy. Balancing these two requirements is inevitably difficult, since, due to the high sensitivity of the radiation portal monitors to detect even small amounts of FRM, most of the detected alarms at the borders (more than 99 %) are non-disturbance (safe) alarms resulting from the presence of medical radionuclides, natural radioactive materials (hereinafter referred to as NORM), and legitimate supplies of FRM².

Owing to the considerable amount of information and its constant updating, officials have limited knowledge of radioactive materials, and agencies do not have the ability to quickly issue relevant manuals. In turn, the lack of quick access to information on why the goods being moved

¹ База данных по инцидентам и незаконному обороту. 25 лет борьбы с незаконным оборотом радиоактивных материалов [Электронный ресурс] / Международное агентство по атомной энергии. – Режим доступа : <https://www.iaea.org/newscenter/news/iaea-launches-mobile-application-tool-for-radiation-alarm-and-commodity-evaluation>. – Дата доступа : 14.05.2021.

² Improved Assessment of Initial Alarms from Radiation Detection Instruments [Electronic resource] / International Atomic Energy Agency. – Mode of access : <https://www.iaea.org/projects/crp/j02005>. – Date of access : 14.05.2021.

cause an actuation of radiation control systems and whether the presence of an identified radionuclide in it is legitimate complicates the work of customs authorities and increases the time for making decisions on further actions.

Given the high frequency of alarms and the many responsibilities of customs officials in responding to them, there is a need to create a tool for more effective alarm assessment.

To solve this problem, the IAEA developed the Tool for Radiation Alarm and Commodity Evaluation (hereinafter referred to as TRACE) as part of a coordinated research project involving experts from more than 20 countries.

This application provides an extensive list of goods containing NORM and their typical radiation characteristics, the purpose of which is to assist customs authorities in deciding whether radiation alarms are caused at checkpoints by natural radioactive material or indicate contraband material that requires further inspection (Figure 1).

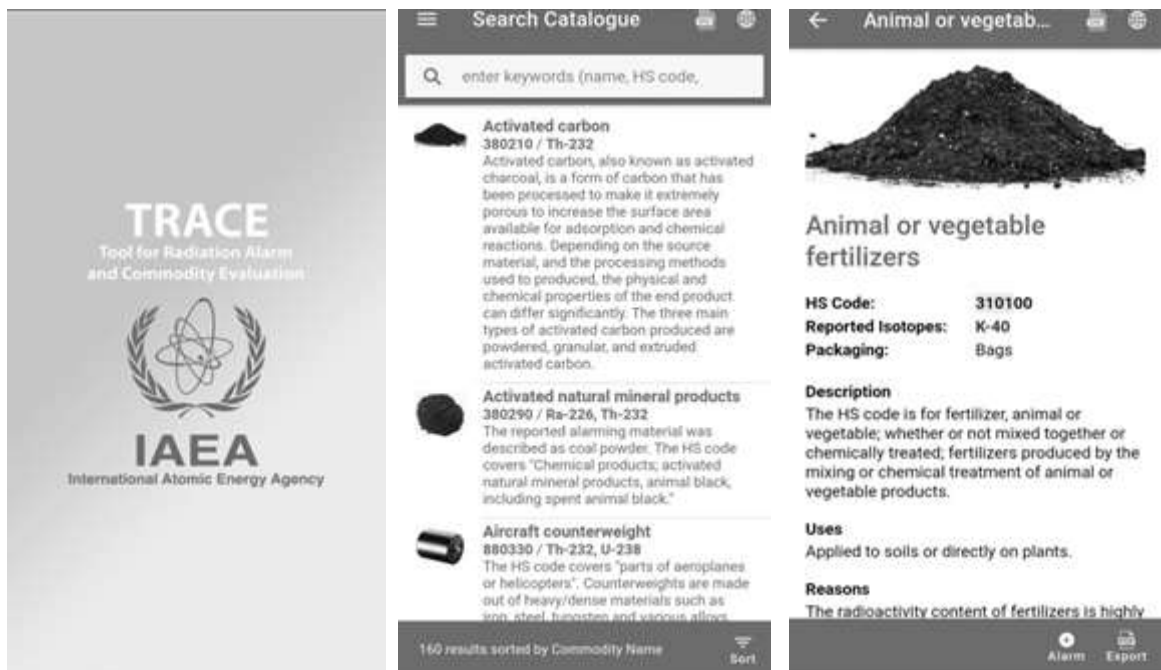


Figure 1 – Mobile Application TRACE

Footnote – Source: own elaboration of the author.

So, for example, if the accompanying documents indicate that the product for which the radiation control system was triggered is ceramic dishes, the operator uses the application to determine that natural thorium (Th-232) should be present in it. However, if a spectrum of cobalt (Co-60) is detected during the scanning of this product with the help of portable radiation monitoring devices, this fact may indicate an illegal movement of this ionizing radiation source and will require appropriate measures to detect and localize it.

Currently, TRACE is available in all the official languages of the IAEA (including Russian), and many countries and international organizations, such as the World Customs Organization, have incorporated TRACE into their standard operational procedures for alarm response and training customs and border officials.

The results of the application of this tool in foreign countries indicate a positive economic effect in the organization of customs control of the FRM. For example, experts in Sri Lanka note that the use of the application in the port of Colombo, which is the largest and busiest in the country, led to a reduction in time and effort to assess radiation alarms by 33 %. More detailed results of the implementation of TRACE in the process of customs control of the FRM at the port of Colombo are presented in Figure 2.

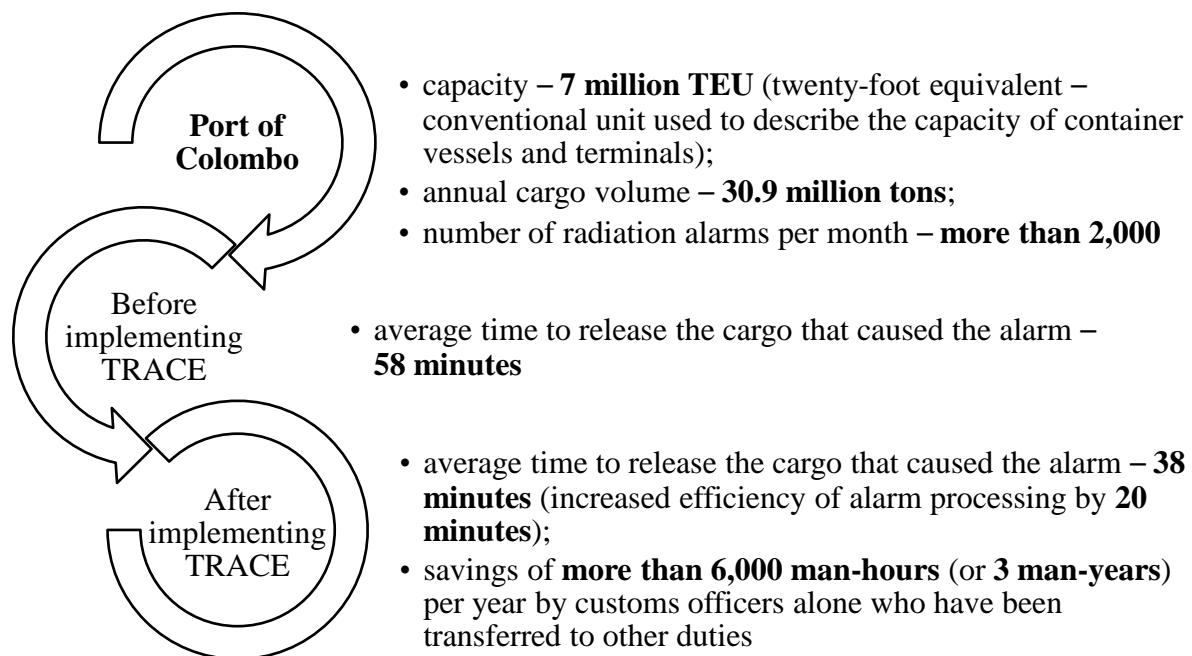


Figure 2 – Results of the TRACE application in the Port of Colombo

Footnote – Source: own elaboration of the author with [1].

In connection with the six-month rotation of customs officers, Sri Lanka has introduced training programmes for officials on radiation control using TRACE and is currently conducting its own training programmes².

¹ Material Out of Regulatory Control: Facilitating Trade While Preventing Nuclear Smuggling [Electronic resource] / Vienna Center for Disarmament and Non-Proliferation. – Mode of access : https://vcdnp.org/wp-content/uploads/2020/01/MORC-Report_Final.pdf. – Date of access : 14.05.2021.

² Helping Trade while Keeping Sri Lanka Secure: the IAEA's Tool for Radiation Alarm and Commodity Evaluation (TRACE) [Electronic resource] / International Atomic Energy Agency. – Mode of access : <https://www.iaea.org/newscenter/multimedia/photoessays/helping-trade-while-keeping-sri-lanka-secure-the-iaea-tool-for-radiation-alarm-and-commodity-evaluation-trace>. – Date of access : 14.05.2021.

Thus, the advantages of using TRACE in the organization of customs control of FRM are as follows:

- ease of implementation and use of the application by customs officials;
- no need for structural and technological reforms in existing radiation control systems;
- provides customs authorities with complete, reliable, timely and up-to-date information on the assessment and identification of ionizing radiation sources;
- the ability to quickly and accurately assess the radiation alarm signal to officials and establish the legality of moving the ionizing radiation sources across the border.

For example, the experience of Sri Lanka shows that the use of TRACE makes it possible to identify, more quickly and qualitatively, radiation alarms caused by harmless amounts of natural radiation and alarms that require further investigation and cause safety concerns, avoiding unnecessary vehicle inspections and delays. This allows most safe alarms to be filtered and the customs authorities to focus on detecting the illegal movement and smuggling of hazardous materials.

As a result, the time and labor costs of the customs authorities are significantly reduced, the influence of the subjective (human) factor is reduced, and it becomes possible to redistribute the released labor resources to other areas of the customs authorities' activities, which ultimately leads to an increase in the effectiveness of the customs control of the FRM and the acceleration of legitimate foreign trade, while ensuring the radiation safety of the state.

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«The improvement of the product certification system in the Republic of Belarus in the field of safe business environment»

*Research direction:
 A safe business environment for economic development*

This article provides an analysis of the conditions for the product certification implementation in the Republic of Belarus. The author aims to identify problems and suggest ways to improve approaches to product certification in the Republic of Belarus.

At the present stage of the development of international trade relations between the Republic of Belarus and foreign countries there is a tendency to reduce technical barriers in trade in order to create favorable business conditions. The topicality of the research is relevant to the

author, since the improvement of approaches to product certification will contribute to the growth of the Belarusian goods competitiveness by improving their quality.

The Belarusian economy is focused on foreign markets. The author of the article notes that participation in integration processes requires ensuring high quality of imported / exported products.

The document confirming the quality of imported and exported goods is a certificate. A certificate (from the Latin certim - true, facere - to do) is a form of conformity assessment carried out by an accredited certification body. Many foreign companies spend a lot of time and money to prove the high quality of their products to consumers abroad. The amount of costs for these works can reach 1-2 % of all costs of manufacturing enterprises. However, these costs are justified, since certification is an effective and effective means of developing trade and economic relations of the country, promoting the company's products to the external and domestic sales markets¹.

When promoting Belarusian products, domestic manufacturers and representatives of small and medium-sized businesses face a number of difficulties, namely:

Non-compliance of some of the goods produced in Belarus with international standards.

Belarusian producers are not competitive enough in comparison with the products of foreign companies, which forces the state to support them, including through non-tariff restrictions. The solution to this problem may be to review and make adjustments to the quality standards requirements.

Technical imperfection of the certification system within the framework of the Eurasian Economic Union (hereinafter referred to as the EAEU).

It should be noted that there is no unified computer database of the EAEU certificates. For example, in 2017 and 2018, there were cases when it was almost impossible to import goods certified in another EEU country to Russia, which resulted in significant losses. International trading companies operating in the post-Soviet space claim that in practice, the unified system of technical regulation of the EAEU does not work².

Due to the lack of a single database without which it is impossible to automatically verify the authenticity of certificates issued in the EAEU countries, in order to reduce time and financial losses, the Republic of Belarus is proposed to initiate the creation of a single database of the register of the Union countries.

Significant differences in the current standards for goods and services.

¹ Nalyvayko, G. M. Quality management: a textbook [] / G. M. Nalyvaiko. – Minsk: BSEU, 2014. – 41p.

² The Eurasian Union did not pass through customs [Electronic resource] // Portal Gazeta.Ru. – M., 2018. – Mode of access: <https://www.gazeta.ru/business/2017/06/22/10732463.shtml>. – Date of access: 15.05.2021.

The differences are a serious technical barrier in the mutual trade of the participating countries. In this regard, it seems necessary to provide for the development and application of interstate standards, as well as their harmonization with international and regional ones, within the framework of the EAEU agreements¹.

The presence of trade conflicts between the EAEU member States related to technical regulation is also seen as a problem:

- the presence of uncertainty in the presentation of certain requirements of the EAEU technical regulations. At the same time, there are no documents of the Eurasian Economic Commission (hereinafter referred to as the EEC) on the interpretation and explanation of reservations and formulations;
- Uncertainties in the presentation of certain requirements of EAEU technical regulations. While there is lack of Eurasian Economic Commission (hereinafter - EEC) documentation, which would interpret and clarify reservations and formulations;
- incomplete formation of the technical regulation system in the EAEU².

The author notes that all of the above points significantly complicate the conduct of small and medium-sized businesses, which in turn negatively affects the economic development of the Republic of Belarus.

In the summary, the author of the article suggests identifying the following solutions as priority areas for improving product certification:

- To improve legislative and regulatory framework in the field of conformity assessment;
- To harmonize the rules of the National Conformity Assessment System and the Accreditation System with European and international requirements;
- To create a single database for accounting for certificates of conformity issued in the EEU countries, which will speed up their verification;
- To initiate the formation of accredited conformity assessment and certification institutions within the EAEU;
- To develop electronic declaration, which will make it possible to simplify the collection of necessary documents and speed up the issuance of the certificate necessary for the release of imported products into circulation.

¹ Technical barriers to trade / All-Russian Academy of Foreign Trade [Electronic resource]. – Mode of access: <http://www.vavt.ru/wto/wto/TechnicalBarriersTrade>. – Date of access: 15.05.2021.

² Petrovich, Yu. A. Quality certification as a method of non-tariff regulation of foreign economic activity of the Customs Union / Yu. A. Petrovich // NIRS BSEU: collection of scientific articles. Issue 3 / M-vo obrazovaniya Rep. Belarus, UO " Belarusian State Economy. Un-ty" ; [ed.: G. A. Korolenok (pred.), etc.]. - Minsk: RIHS, 2013. – P. 172–175.

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«Impact of the pandemic covid-19 on customs regulation»

The direction of the study:

Customs activities in the context of the spread of COVID-19

The emergence of the coronavirus infection has brought many changes into all areas of human life. The field of customs is not an exception: in order to limit the spread of the disease. The Eurasian Economic Union has adopted a number of measures, both tariff and non-tariff, to stimulate the import of necessary goods and limit their export. This article defers to changes that have been introduced in the customs regulations of the EAEU members.

Non-tariff regulation measures – concerning the prohibition of the export of goods from the customs territory of the EAEU.

Introduction of non-tariff regulation measures for the export of certain categories of goods outside the territory of the Eurasian Economic Union designed to combat an unfavorable epidemiological situation, as well as to avoid shortages in the domestic markets of member states. To this end, amendments were made to Decision №30 of the Board of the Eurasian Economic Commission «On Non-tariff Regulation Measures»:

Decision №41 of 24.03.2020 of the Collegium of the EEC banned the export of personal protective equipment, protective and disinfection agents and medical products from the territory of the Union¹.

Decision №43 of 31.03.2020 of the Collegium of the EEC imposed a ban on the export of foodstuffs: onions, buckwheat, millet, rice and medical products from the customs territory of the Union².

The prohibition of the export of these categories of goods didn't apply when:

Goods are intended for international humanitarian aid to foreign countries on the basis of the EEC;

Goods were exported by individuals as goods for personal use;

¹ Prohibitions and restrictions related to COVID-19 [Electronic resource] / Official website of the Customs Service of the Republic of Belarus. – Access mode: <https://www.customs.gov.by/>. – Date of access: 15.05.2021

² Decision №43 of 31.03.2020 of the Collegium of the EEC «On Amendments to Decision of the Board of the Eurasian Economic Commission №30 «On Non-tariff Regulation Measures»» [Electronic resource] / Customs Portal of Alta-Soft Company. – Access mode: <https://www.alt.ru> – Date of access: 15.05.2021

Goods were moved in international transit traffic starting and ending outside the territory of the EAEU.

In addition, non-tariff regulatory measures have been established at the national level of the EAEU member states. For example, the Russian Federation imposed its own ban on the export of such goods as medical gowns, disposable coveralls for chemical protection and medical masks. And the government of the Kyrgyz Republic imposed an export restriction on goods such as wipe, disinfectants, pasta, feed and others.

Tariff regulation measures – norms of exemption from import customs duties.

At the level of the EAEU such features have been established by the following statements:

Decision of the EEC Council №33 of 03.04.2020 «On Amendments to Certain Decision of the Customs Union Commission and Approval of the List of Critical Import Goods» approved the application of import duty exemption for critical import goods: certain types of food products (potatoes, cabbage, carrots), certain types of medicines and medical devices¹.

Decision of the EEC Council №21 of 03.04.2020 «On amendments to some decision of the Customs Union Commission and on approval of a list of goods imported into the customs territory of the Eurasian Economic Union in order to implement measures by member states of the Eurasian Economic Union aimed at preventing the spread of coronavirus infection 2019-nCoV» approved application of import customs duty exemption for certain types of goods for medical and laboratory purposes used for the implementation of measures aimed at preventing the spread of COVID-19².

Exemption from import customs duty was applied under the conditions:

Placing goods under the customs procedure for home use;

Confirmation of the intended use of the imported goods.

Features of customs regulation in transit of goods and vehicles.

A peculiarity of transit traffic is that countries aim to reduce contact between carriers and customs authorities as much as possible during the pandemic. Thus, some EAEU countries have adopted a number of special features for the movement of goods. For example, the Republic of Belarus Council of Ministers Decree №171 of 25.03.2020 “On measures to prevent the entry and

¹ Decision of the EEC Council №33 of 03.04.2020 «On Amendments to Certain Decision of the Customs Union Commission and Approval of the List of Critical Import Goods» [Electronic resource] / Customs Portal of Alta-Soft Company. – Access mode: <https://www.alta.ru> – Date of access: 16.05.2021

² Decision of the EEC Council №21 of 03.04.2020 «On amendments to some decision of the Customs Union Commission and on approval of a list of goods imported into the customs territory of the Eurasian Economic Union in order to implement measures by member states of the Eurasian Economic Union aimed at preventing the spread of coronavirus infection 2019-nCoV» [Electronic resource] / Customs Portal of Alta-Soft Company. – Access mode: <https://www.alta.ru> – Date of access: 16.05.2021

spread of infection caused by coronavirus COVID-19” established that the carrier performing transit transportation must leave the territory of Belarus by the shortest route, no later than the day following the day of entry into its territory, except for certain cases, defined by the Council of Ministers №171¹. Another EAEU member country, Kazakhstan established a ban on transit of foreign citizens and trucks through its territory to third countries with a ban on entry, and established a permit time slot from 10.00 to 19.00 for vehicles by Order № 410 of the Minister in Industry and Infrastructure Development of the Republic of Kazakhstan “On Amendments to Order № 384 of the Minister of Investment and Development of the Republic of Kazakhstan of 31.03.2015 “On Approval of the Rules of Granting Permits for Transit of Products” dated 22.07.2020.

Change in the procedure for providing a certificate of origin.

Previously, in order to grant tariff preferences for goods originating from developing and least developed countries, it was necessary to provide proof of origin in the form of an original certificate of origin. But by EEC Council Decision № 36 of 03.04.2020 «On Amendments to the Rules for Determining Origin of Goods from Developing and Least Developed Countries and on Peculiarities of Submission of Certificate of Origin in Conditions of Coronavirus Infection 2019-nCov» established that a copy of the certificate of origin is allowed in electronic or paper form to confirm the country of origin of goods². The original of such a document must be submitted to the customs authorities no later than 6 months after the date of registration of the goods declaration.

Based on the experience of the European Union, where it is planned to introduce covid passports for all people crossing the customs border of the European Union, a similar practice could be introduced in the Eurasian Economic Union. Such passports could be provided not only on entry to the EAEU, but also on their exit by people registered on the territory of the union, which would help to prevent spread of the virus and encourage vaccination of the population³. Such passports could be issued in the form of a document or a plastic card containing the following information:

Data on date and place of vaccination from COVID-19.

¹ About the approaches applied by customs authorities of Belarus in establishing the term of customs transit in the pandemic period [Electronic resource] / Customs Portal of Alta-Soft Company. – Access mode: <https://www.alta.ru> – Date of access: 16.05.2021

² EEC Council Decision № 36 of 03.04.2020 «On Amendments to the Rules for Determining Origin of Goods from Developing and Least Developed Countries and on Peculiarities of Submission of Certificate of Origin in Conditions of Coronavirus Infection 2019-nCov» [Electronic resource] / Customs Portal of Alta-Soft Company. – Access mode: <https://www.alta.ru> – Date of access: 17.05.2021

³ The EU will issue «covid passport» for intra-regional travelers [Electronic resource] – Access mode: <https://immigrantivnest.com> – Date of access: 17.05.2021

Results of tests for coronavirus and presence of antibodies against it.

Such innovations would be practical for both carriers and individuals transiting or arriving in the country to contain the spread of the virus and to open borders.

Thus, the Decisions of the EEC Board and Council at the supranational level adopted a number of measures to reduce the spread of the virus , as well as to ensure that the internal markets of the EAEU member states are saturated with everything necessary to combat the pandemic. It is worth noting that appropriate conditions have been created for participants in foreign economic activities to continue their activities in the context of the pandemic, and customs authorities have been tasked with minimizing physical contact with persons moving across the EAEU customs border.

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«Digital Customs Services and Its Efficiency»

The main points for assessing the work of customs authorities are the speed of customs operations, the reduction of costs for customs procedures, the timeliness of customs payments, the effectiveness of crime investigations and administrative offense reduction.

Though, the work of customs service is efficient, there is always a way to make it better. For example, it is necessary to introduce more advanced computer data processing systems into the organizational process of customs control procedures. That will allow to receive and to process information about goods and vehicles even before the cargo enters customs offices and border control stations, including conducting a comprehensive analysis of electronic preliminary information (EPI) for the risks. The introduction of effective technologies into customs control procedures will undoubtedly enhance the integration into world economic, legal, and political systems which will allow to increase the efficiency of customs control, to optimally allocate time and labor resources of customs authorities during customs control procedures, to optimize analytical activities of customs authorities, to PR customs administration image for business communities.

It is important to note that new ways to simplify customs formalities by creating electronic (digital) informational systems should be introduced into all countries. They should contain the functionality and compatibility similar to other systems around the world, as well as they should be accessible, secure, integrated, and most importantly controllable. The

organization that would work with such systems will be identified as “Digital Customs Services”.

Digital Customs Services will be a multifunctional integrated institution that will combine information and communication technologies while performing necessary customs services. It is believed that it will improve the quality of customs regulation procedures and customs administrative processes while ensuring economic security. The creation and technical support of digital systems for their successful functioning and the possibility of assessing the quality of customs activities, as well as the technological support of a constant flow, accumulation, analysis and processing of information between customs administrations, public authorities.

One of the main goals of introducing «digital custom» is to reform customs operations and eliminate barriers. The main goal of reforming existing customs systems is to accelerate the implementation of two strategic directions which are vital nowadays for all customs services worldwide. That is to increase the efficiency of the application of customs procedures, and to reduce the time for their implementation.

The introduction of this system will allow foreign trade participants to obtain simplified electronic access to customs information, to optimize export and import procedures, and there will be a transition to a paperless method of customs operations, including checkpoints. In general, the automated system of customs administration procedures will be aimed at simplifying the Trade. It means that with a single registration one will be able to monitor goods from its import to its final sale, the system will make it easy to operate data exchange between customs services of the EAEU States, and, of course, paperless customs declarations will be used, including the customs procedure of transit.

It should be added that “Digital Customs Services” will make it possible to improve the quality of customs regulation processes as well as to improve the activities of customs authorities with the help of technological support of constant two-way flow of electronic information. It will create technical support for organizational and technical systems which deal with comprehensive automated procedures for assessing the quality of customs execution. It will give informational support for high-quality law enforcement procedures, it will execute control over the movement and usage of goods, and over other functions which are entrusted to the customs authorities.

The constituent subsystems of the “Digital Customs Services” can be the following: electronic declaration and document application; risk analysis and management; transit control; the control over the payment of customs duties and taxes; the usage of single automated database

for storing and processing information; a unified base of regulatory and reference documents which are used for customs purposes; information support for law enforcement agents.

The main components of the “Digital Customs Services” are electronic declaration of goods; electronic document management; identification, management, and analysis of possible risks; the system to collect data should be united and automated in order to facilitate the storage and the processing of information; all related types of state control procedures should be taken into account by one software product; the availability of the unified database of regulatory and reference documents that would be used for customs purposes.

Thus, the advantages of using «digital custom» are:

1. A full-scale implementation of the “Digital Customs Services” will allow persons of a foreign economic activity to use customs service effectively, and will significantly reduce costs and expenses when applying for customs operations.

2. The reduction of customs checking of enterprises performed by customs officers and the introduction of electronic checking procedures. The electronic interaction between organizations engaged in a foreign economic activity and customs authorities will significantly simplify the procedures of inspections, and will demand only electronic document flow.

3. The reduction of transactional costs. The implementation of «digital custom» will significantly simplify customs formalities and will reduce the transactional costs for enterprises.

In addition, it should be noted that this system will help to reduce the level of corruption by minimizing direct communication between participants of a foreign economic activity and customs authorities.

A gradual transition of the existing system to an electronic one will allow to centralize the main functions of customs officers, as well as will optimally distribute the workload of customs officials while performing customs operations remotely.

If to speak about might-be disadvantages, it should be noted that the more complex the organizational structure of customs authorities is, the more difficult it is to organize electronic interaction within it. That is, with a rather complicated structure, a large number of additional functions and more complex methods of interaction between customs authorities might arise. There is a possibility that there might be cases when the interaction between two divisions of different customs offices can result in the need of complex document flow (creation of documents, their endorsement, management review and registration). Accordingly, a lot of time, effort, and money might be spent to organize such an interaction.

The second one is that a great responsibility is put on the customs authorities. They are obliged to organize and regulate all the processes when moving goods and vehicles across a

customs border. In this regard, it is necessary to modernize and to improve the work of customs authorities and to teach them how to work under new conditions, how to cope with stress, how to adapt to technological changes.

Summing up, the “Digital Customs Services” project can be an effective approach to the regulation of foreign economic activities. The procedures for performing customs operations and for conducting customs control when using digital technology will be much simpler and more transparent. This system will help to reduce the time required to complete customs operation. That will make it possible to carry out customs formalities with respect to goods in the most optimal way.

The automated system “Digital Customs Services” is a system that is created to control the continuous flow of information between subjects of foreign economic activities and customs officers. The main goals of customs officials who work with digital systems should be the following: to eliminate paper documents; to combat fraud, to stop organized crime and terrorism; to perform trade security; to standardize customs services’ functioning; to protect intellectual property rights and national cultural heritage.

All in all, the proposed measures will help to improve the processes of digital development in customs services and will improve customs control officers’ work and will discipline foreign trade participants’ behavior.

The creation of the “Digital Customs Services” as a multifunctional system will be a fairly significant contribution to the modernization of the customs authorities’ activities in the Republic of Belarus.

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«On the Issue of Information Technologies in Customs in the Context of Globalization and Regionalization of Customs Relations»

Research Field:

Customs in the context of globalization and regionalization

The processes of globalization and regionalization have penetrated practically all spheres of life, including customs relations. Earlier the legal basis of such relations was provided by acts adopted at the national level but today the regulatory activity at the domestic level is subject to obligations arising from numerous international agreements in the field of customs.

Globalization and regionalization are accompanied by the active building of the information society. The widespread development of information technologies has made it necessary to integrate them into the work of Customs authorities, both individual States and their associations (Customs unions).

According to Art. 365 of the Customs Code of the Eurasian Economic Union (hereinafter, the EEU Customs Code¹), customs operations can be performed using information systems and information technologies of customs authorities, declarants and other interested parties, as well as information systems of state bodies (organizations) of the Member States as a part of information interaction.

The term «information technology» is widely used in the EEU law. However, for the purpose of defining the concept of *information technology*, one has to refer to national legislation. Thus, Article 1 of the Law of the Republic of Belarus «On Information, Informatization and Information Protection»² contains the following definition of information technology: *a set of processes, search methods, receiving, transmitting, collecting, processing, accumulating, storing, distributing and (or) providing information, as well as using information and protecting information*. The Federal Law «On Information, Information Technologies and Information Protection»³ provides a similar, at first sight, definition of information technology: *processes, search methods, collecting, storing, processing, providing, disseminating information and ways of implementing such processes and methods*. The Law of the Republic of Kazakhstan «On Informatization»⁴ provides a concept of information and communication technologies, which significantly differs from the definitions above. In particular, the term «information and communication technologies» means *a set of methods of working with electronic information resources and methods of information interaction, carried out with using a hardware and software complex and telecommunications network*.

Nevertheless, a keyword search for information (information technology, EEU), despite the existing discrepancies in the definition of the corresponding concept, gave a positive result. It was found that today the customs authorities of the EEU Member States use a variety of

¹ Customs Code of the Eurasian Economic Union [Electronic resource]: adopted by the Treaty on the Customs Code of the Eurasian Economic Union, 11 Apr. 2017 // ConsultantPlus. Belarus / LLC «YurSpektr», National Center of Legal Information, Rep. Belarus. - Minsk, 2021.

² On Information, Informatization and Information Protection [Electronic resource]: Law of the Republic of Belarus, 10 Nov. 2008, № 455-3 // ConsultantPlus. Belarus / LLC «YurSpektr», National Center of Legal Information, Rep. Belarus. - Minsk, 2021.

³ On Information, Information Technologies and Information Protection [Electronic resource]: Federal Law, 27 July, 2006, № 149-F3: in edition of Federal Law of 03.09.2021 // ConsultantPlus. Russia / CJSC «Consultant Plus». - M., 2021.

⁴ On Informatization [Electronic resource]: Law of the Republic of Kazakhstan, 24 Nov. 2015, № 418-V // Paragraph: ref. system / East Kazakhstan Regional Center of Legal Information. - Ust-Kamenogorsk, 2021.

automated information systems that allow *searching, receiving, transferring, collecting, processing*, etc. information. In particular, such AIS include: «Transit of the Customs Union», the national automated customs declaration system (NACED), the automated risk management information system (RMS), the system of registration and identification of business entities (EORI), the automated system «FEZ» (AS «FEZ»), the Automated workstation «CCP» (AW «CCP»), the APM «Customs carrier».

Information technology in customs is not something new, as the clearance of goods using an electronic declaration is far from being «today's» technology. Therefore, nowadays, the use of information technologies in customs is discussed in relation to the tools of customs administration, in particular: (1) the institution of pre-declaration (its feature is the exchange of information only in electronic form), (2) remote release technology (customs information systems process about 200 thousand customs documents daily without the participation of officials¹), (3) electronic document flow (for example, the Eurasian Economic Commission of the EEU maintains 26 unified classifiers used to fill in customs documents on the territory of the EEU); (4) risk management system, (5) electronic digital signature.

The introduction of information (information and communication) technologies facilitates effective interaction both between the customs authorities of the EEU Member States and with the customs services of third countries. Globalization processes, which resulted in the establishment of the World Customs Organization (WCO), have largely contributed to the latter. The WCO is actively working on the introduction of new information technologies in customs. Thus, in 1973 in Kyoto, it signed the International Convention on the Simplification and Harmonization of Procedures (Kyoto Convention)², which became the benchmark for customs regulation and unification of customs legislation of countries seeking to develop international trade. The basic provisions for the use of information technology can be found in the following chapters of the General Annex of the Kyoto Convention: electronic goods declaration in (Chapter 3); using information technology to the maximum (Chapter 7); application of information technology (Chapter 9). The section «Special Appendix J. Special Procedures» of the Kyoto Convention contains a recommendation that creates a legal basis for the application of electronic payment systems.

¹ Eurasian Economic Commission [Electronic resource]. - Access mode: <http://eec.eaeunion.org/>. - Date of access: 24.04.2021.

² International Convention on the Simplification and Harmonization of Customs Procedures [Electronic resource]: [committed in Kyoto, 18.05.1973] // ConsultantPlus. Belarus / LLC «YurSpektr», National Center of Legal Information, Rep. Belarus. - Minsk, 2021.

The customs legislation, which is guided by the customs authorities of the EEU, is largely consistent with the Kyoto Convention and the standards established by it. Standard 7.4 of the Convention requires the customs authorities to use an electronic signature in the electronic exchange of information, which is a mandatory element of the electronic declaration system. This provision is also reflected in Annex № 3 to the Treaty on the Eurasian Economic Union¹, namely in the concept of an “electronic document” – an electronic document certified by an electronic digital signature (e-signature) and meeting the requirements of the common electronic documentation infrastructure.

In conclusion, we note that today the Customs authorities actively use information technology and information systems in their activities, as it greatly simplifies and speeds up the process of registration and release of goods and vehicles, contributes to the increase in trade between states and, accordingly, the development of international trade. The use of global information technologies reduces paperwork and facilitates customs control, increases their efficiency and, as a result, combats customs fraud. However, one should not forget that along with the development of information technologies, the risks of illegal access to information resources, database hacking, and other crimes in the field of high technologies are growing. According to Art. 367 of the Customs Code of the EEU, *information protection, the use of information protection means in information systems used by Customs authorities, and an assessment of the level of information protection in information resources and information systems used by Customs authorities are carried out in accordance with the legislation of the Member States*. In other words, the EEU customs legislation refers to the national legislation of the Member States regarding the protection of information in information systems used by the Customs authorities, which, from our point of view, is insufficient. Since there are common AIS that are used by the Customs authorities of the EEU Member States, for example, «Transit of the Customs Union», the information that is in «circulation» of the AIS data and is used by the Customs authorities of the EEU Member States within the framework of their information interaction, requires legal protection at the level of the EEU.

¹ Treaty on the Eurasian Economic Union [Electronic resource]: [signed in Astana on 29.05.2014] // ConsultantPlus. Belarus / LLC «YurSpektr», National center of Legal Information, Rep. Belarus. - Minsk, 2021.

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«Prospects for the development of container transportation in the context of the coronavirus pandemic»

Area of research:

Features of the activities of customs authorities in the context of the spread of COVID-19.

The coronavirus pandemic shook existing trade patterns, but some established principles still apply, including China's dominance of global industrial production. Certainly, there has been some relocation of business from China to other Asian countries, especially Vietnam, and this trend, which began even before the pandemic, should continue. In the short term, however, there will not be a serious shift to the "Middle East. Traffic at some Chinese ports at the end of 2020 was even higher than in 2019. Of course, the global market showed more resistance than expected in cargo volumes, but such a result was hard to imagine last March.

At the same time, 2020 saw a radical transformation of the classic container shipping equation. From the beginning, it was based on the constant search for more fluidity in moving containers from one mode of transport to another and optimizing costs. This is what the industry has been able to offer shippers over the past 30 years, thereby making a significant contribution to the globalization of world trade. Today's supply chain, with data systems like SAP and Oracle on which it relies, is built on these two constants: ships that have made it possible to continuously reduce transit times and lower costs. In 2020, however, there has been a dramatic break with these constants.

There is a possibility that the existing balance of power will shift in favor of shippers in the second half of the year and even slightly before the end of the first half of the year. It rests on the following three factors:

A severe decline in demand in the first half of 2021. This drop in demand will be caused by excess inventory and a cascade of company bankruptcies. Many companies have been weakened by the 2020 crisis, which has caused anxiety in that segment of the SME category that relies heavily on exports.

Demand will also depend on the progression of the pandemic. As things stand, vaccination against Covid-19 is unlikely to have any serious effect for several months. The alternation of blocking and loosening measures is likely to continue, so any real recovery will be prevented in the short term.

Regulatory intervention in favor of Western shippers. The U.S. Federal Maritime Commission is currently investigating, and it cannot be ruled out that some shipping companies will be fined for noncompliance with the U.S. Shipping Act. If this happens, some existing practices could be outlawed².

It is clear that COVID-19 has severely damaged the PRC's economy as the world's major commodity producer.

Due to the drop in demand for consumer goods, the shipping capacity of sea container ships decreased, and an imbalance of equipment availability arose: an excess of free containers in Europe and a shortage in China. Shipping lines were forced to lay up ships in ports until the demand for maritime container transportation stabilized.

During the active phase of the pandemic in China, from January to March 2020, shipments dropped more than 350,000 TEUs per week as a result of quarantine and plant closures. Based on an average freight rate of one thousand dollars per TEU, the loss in revenue was \$350 million. During the entire period of quarantine in China, container traffic decreased by 1.9 million TEU, and the financial loss in revenue amounted to 1.9 billion dollars¹.

According to the China Customs Administration, in April 2020, China's foreign trade turnover decreased by 4.9 percent from April 2019 to just over \$355 billion¹.

At the same time, exports increased by 3.4% to \$200.1 billion, while imports decreased by 14.1% to \$155.1 billion¹.

The growth of exports is due to the fact that at this point China has already lifted quarantine restrictions and is returning to previous production volumes.

However, the rapid development of COVID-19 in Europe has become the reason for the cancellation of most flights for ocean-going ships from the Asia-Pacific region, due to the impossibility of processing shiploads in European ports. The survival of many transport companies is becoming an urgent problem.

In the first three months of 2020, the container turnover of Rotterdam, Europe's largest port, through which almost a third of all containers passing through northern European ports pass, for the first time in recent years, decreased by 4.7% to 3.55 million TEU¹.

In addition, not only the ports of Europe and Asia were affected, but also the ports of the United States, because container imports through the main ports of the United States in March 2020 fell to a minimum in the last five years. All major US ports – Los Angeles, Long Beach, Oakland, Seattle, Tacoma, New York, Miami, Houston and others handled 1.51 million in February¹.

In these conditions, new opportunities for growth and development have emerged for railway carriers and rolling stock operators. Due to the uncertainty in sea shipments and the volatility of their rates, there was a redistribution of the volume of cargo turnover towards rail transportation in accelerated container trains.

Despite the opening of borders for international road freight shipments, the speed and reliability of road deliveries are insufficient due to strict checks, queues at the borders and special security measures in China. In general, the market for rolling stock operators in container transportation has already taken place and there is no great volatility in this market, in this regard, it can be concluded that in the conditions of COVID-19, accelerated container trains are the most predictable and safest way of delivering goods.

At the moment, rail container transportation has become an important link in the supply chain, which ensures the smoothness of trade operations and the delivery of anti-epidemic and protective equipment.

The next possible development of containerized cargo transportation is that the balance of power remains favorable for shipping companies, and is based on the following hypotheses:

Indulgent European regulatory environment. Calls are beginning to sound for the establishment of a regulatory body for shipping in the European Union. So far, EU antitrust authorities have been relatively lenient with shipping alliances in the name of keeping EU shipping competitive.

Reducing port costs. Shipping companies make fewer calls per year to one port. This means that port revenues and related services (pilotage, towing and docking). This can give shipping companies a lot of bargaining power, as these services often struggle. The company will also be in a strong position to renegotiate its handling contracts favorably due to the reduction in port calls.

Digital pulse. The largest shipping companies are preparing proposals for the beginning of this year, similar to those of large logistics groups. This is a kind of "digital putsch" that needs to be watched.

There is also another possible scenario, which suggests that relations will become much more tense, forcing the various parties involved in the transport of goods to take drastic measures against the shipping companies. This will be due to the following factors:

Short-term regulation of the transatlantic market. Chinese and US regulators, which have already raised concerns about sea freight rates in September 2020, could agree to take short-term action in the transatlantic container shipping market before returning to normal operations. Such joint action could have the added advantage of improving trade relations between China and the

United States as Joe Biden and his new administration take over the reins. If this happens, the European Union's position may be difficult to maintain as they are under pressure from cargo interests.

New logistics solutions. After many were forced to accept dramatic increases in freight rates and declining quality of service in 2020, shippers may be tempted to think much more seriously about alternative modes of transport for container shipping. Railways began to take over last year between Asia and Europe, but road transport also appears to be a viable solution, at least for particularly sensitive goods, based on price and its ability to guarantee access to transport capacity.

At the moment, sea transport is experiencing significant difficulties in the transportation of containerized cargo. Despite the beginning of the normalization of the situation in the PRC, in the United States and European countries, the main consumers of goods in the world, the consequences of the impact of the pandemic continue and will continue to negatively affect consumer demand and production volumes. Capacious sea container ships cannot pick up the necessary volume of containers to ensure the return on transport, as a result of which containers accumulate in ports in a long wait for dispatch, disrupting established supply chains. On the other hand, rail transportation in the context of the pandemic has proven to be the most profitable, fast and stable delivery option.

Thus, COVID-19 has become a huge shock for the economies of all countries of the world. Transport is the main indicator of the state of the economy in any country.

¹Юдникова Е.С., Кислицин А.А. Анализ состояния международных контейнерных перевозок в условиях COVID-19 / Е.С. Юдникова, А.А. Кислицин // Russian Journal of Logistics and Transport Management. – СПб: Петербургский государственный университет путей сообщения Императора Александра I, 2020. – №1. – С. 59-68.

² Amber Coast Logistics – Connecting remote areas // Official web-page of ACL-Partnership [Electronic resource]. – 2011. – Mode of access: <https://market-insights.upply.com/en/container-shipping-prospects-in-2021>.

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«Protectionism and free trade in the age of globalization and regionalization»

Research Field:

Customs in the age of globalization and regionalization.

At the present stage of the development of the world economy, the processes of globalization and regionalization are closely linked to the policies pursued by states, including customs policy.

There are two forms of customs policy-protectionism and free trade, which are opposite in their content and purpose. Protectionism is the customs policy of states aimed at establishing customs barriers in trade with third countries in order to protect national industries from foreign competition. In turn, free trade involves the promotion of international trade by minimizing the level of customs imposition or their complete abolition¹.

The first form of regulation of international trade was protectionism. This form of policy originated in the time of the Great Geographical Discoveries, which was due to the need to protect the domestic market by setting high import duties. Later, the processes of globalization contributed to the emergence and expansion of the application of free trade policies.

In the historical aspect, the change of one form of customs policy to another occurs as follows²:

The end of the XV – the beginning of the XIX century – the period of predominance of the policy of protectionism in almost all developed countries (Great Britain, Prussia, Austria, Sweden, etc.). It was believed that the policy of protectionism was supposed to promote the rise of national economies. During this period, the main instruments of protectionism were import duties and tariffs. By the end of the XVIII century, the overall level of import duties had increased fourfold. Each of the developed countries sought economic benefits by setting up customs barriers. However, the result of the policy of protectionism was the emergence of trade conflicts.

The XIX century-the beginning of the XX century (before the First World War) - the period of the inception of the policy of free trade. The main reason for changing the policy of protectionism to free trade is technological progress. Successful in this regard, England has increased the level of labour productivity, as well as reduced production costs. Thanks to the industrial revolution, the country no longer needed a policy of protectionism, as it became dominant in the international arena. It was believed that the policy of liberalization would

¹ Давыденко, Е. П. Внешнеторговая политика стран с малой экономикой [Электронный ресурс] : учеб. пособие / Е. П. Давыденко. – Минск : БГУ, 2018. – Режим доступа: <https://elib.bsu.by/bitstream/123456789/206976/1/Davidenko.pdf>. – Дата доступа: 06.05.2021.

² Гладков, И. С. Противостояние протекционизма и фритредерства в международной торговле [Электронный ресурс] / И. С. Гладков, М. В. Дубовик // Журнал экономических исследований. – 2019. – № 2. – Режим доступа: <https://naukaru.ru/en/storage/view/31861>. – Дата доступа: 06.05.2021.

resolve trade conflicts between countries. However, not all States have adopted this policy, that has led to new trade conflicts.

World War I – World War II-the superiority of protectionism. The development of the policy of free trade in this period was prevented by the «Great Depression». The whole of Western Europe has moved to tough protectionist measures in response to the increase in US customs tariffs. Tariff rates were at record highs, that has led to a reduction in value of global trade.

The middle of the XX century and up to the present – the era of trade globalization. After the end of the Second World War, there was a tendency to spread the liberal model of international trade. International organizations were established to facilitate the process of globalization of economic relations. The first multilateral trade agreement between countries, which was based on the application of the most-favored-nation regime, was the General Agreement on Trade and Tariffs (The GATT), signed in 1947. The development of relations between the GATT member States led to the creation of the World Trade Organization (The WTO) in 1995, the purpose of which was to liberalize international trade. The creation of conditions, which facilitated the smooth and non-discriminatory development of international trade, has led to the dominance of the free trade policy in international relations. Free trade policies have significantly reduced barriers to international flows of goods and services. The WTO's activity to liberalize the international market of goods have limited the use of tariff quotas and customs duties. However, this has led to an increased role of technical measures to regulate international trade in the form of sanitary and phytosanitary requirements for products. The latter complicates the implementation of the WTO's free trade policy, which is why the organization is constantly working to improve the system of regulating the international movement of goods and services through instruments of trade¹.

Since the beginning of the XXI century, the development of the process of regionalization of trade has become very important. A feature of regionalization is the creation of customs and economic unions, free trade zones. Among the most well-known associations: the North American free trade area NAFTA, the CIS free trade area, the Customs Union of the European Union, the Customs Union of the Eurasian Economic Union (The EEU) and others.

Regional integration associations are characterized by the construction of trade relations based on the principles of free trade between member states and the application of collective

¹ Тихонова, Н. Б. Особенности процесса либерализации международной торговли в деятельности ВТО [Электронный ресурс] / Н. Б. Тихонова // Актуальные проблемы гуманитарных и естественных наук. – 2010. – № 2. –Режим доступа: <https://cyberleninka.ru/article/n/osobennosti-protssesa-liberalizatsii-mezhdunarodnoy-torgovli-v-deyatelnosti-vto/viewer>. – Дата доступа: 06.05.2021.

protectionism measures in trade with third countries. So, according to article 1 of the Treaty on the Eurasian Economic Union¹, within the framework of the EEU, freedom of movement of goods, services, capital and labour is ensured. In turn, the Customs Code of the Eurasian Economic Union² establishes uniform rules for the application of the EEU tariff and non-tariff regulatory measures in trade with third countries.

Thus, the processes of globalization and regionalization directly affect the state's customs policy. The policy of protectionism is aimed at protecting domestic producers from foreign competition by establishing trade barriers. The policy of free trade is completely different in its content from the policy of protectionism. It is characterized by the creation of conditions for the smooth implementation of international trade. Historically, there is a constant change in the dominance of one form of customs policy to another. Today, an important role is played by international organizations that promote the development of free trade between countries. In turn, within the framework of regionalization, integration associations resort to protectionist measures in trade with third countries.

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«Mutually beneficial cooperation: the institute of the authorized economic operator»

Research Field:

Customs and Business: Cooperation Challenges

Currently, international economic relations are characterized by the desire of States and regional associations to get rid of all possible barriers in the process of international trade, as they hinder the free movement of goods and services. In this regard, there is a need to simplify and unify the process of customs administration, taking into account the need for unconditional compliance with customs legislation. Thus, there was a need to establish close partnerships between customs authorities and business representatives. One of the tools for the development

¹ Договор о Евразийском экономическом союзе [Электронный ресурс] // КонсультантПлюс. Беларусь / ООО «ЮрСпектр», Нац. центр правовой информ. Респ. Беларусь. – Минск, 2021.

² Таможенный кодекс Евразийского экономического Союза [Электронный ресурс] : утв. Договором о Таможенном кодексе Евразийского экономического союза, 11 апр. 2017 г. // КонсультантПлюс. Беларусь / ООО «ЮрСпектр», Нац. центр правовой информ. Респ. Беларусь. – Минск, 2021.

of such relations was the creation of the institute of the authorized economic operator (hereinafter – AEO).

AEO is defined as a legal entity that enjoys the confidence of the customs authorities and at the same time receives special simplifications in the course of its activities, as well as in the performance of customs operations.

Many authors interpret this term as follows.

AEO is a program that the customs services of a particular state use as a means to ensure security and to facilitate world trade, and at the same time provide simplifications that benefit both customs and foreign economic entities.

So, we note that this practice is carried out by the majority of developed and developing countries of the world by providing the most law-abiding participants in foreign trade with some advantages that significantly facilitate the work of both the subjects themselves and the customs authorities.

For example, in the European Union (hereinafter referred to as the EU), there are two types of status, each of which implies a different set of powers and benefits:

- 1) Customs and legal simplifications (AEOC – AEO-Customs Simplifications);
- 2) Security (AEOS – AEO-Security).

Moreover, it is possible for business entities to obtain both AEOC and AEOS statuses simultaneously, fulfilling the criteria provided for both types and, accordingly, enjoying a full set of special benefits (Table 1).

Table 1 – Benefits for participants who have received AEO status in the EU

Benefits	AEOC	AEOS
Special customs and legal simplifications	+	-
Reduction of physical and documentary checks	+	+
Advance notification in case of customs control (related to security)	-	+
Advance notification in case of customs control (not related to security)	+	-
Priority mode during customs control	+	+
Possibility to choose the place of customs control	+	+
Mutual recognition with third countries	-	+

Note: The source is a proprietary development based on [1].

The peculiarity of AEO in the EU is that the certificate is recognized on the territory of all EU member states. That is, a company that has received a certain type of certificate can enjoy benefits on the territory of all EU member states [1]. The AEOS certificate is recognized not only by the EU countries, but also by third countries with which the EU has concluded special agreements [1].

It should be noted that the institute of AEO in the EU is quite similar to the functioning of AEO in the Eurasian Economic Union (hereinafter referred to as the EAEU), and, accordingly, in the Republic of Belarus.

The legislative implementation of the AEO institute in the EAEU countries began with the entry into force of the Customs Code of the Customs Union. Since January 1, 2018, taking into account the entry into force of the EAEU Customs Code, the advantages of holders of this status have become even more attractive for various categories of organizations.

One of the main differences between these two codes is the introduction of a step-by-step system of status assignment by the EAEU Customs Code: the certificate issued to a person has appeared to be of three types, each of which corresponds to its own group of requirements and special simplifications. The certificate of the third type entitles the AEO to apply special simplifications that the first and second types have. After analyzing the conditions for the approval of AEO status by interested parties, it can be concluded that the list of special simplifications, depending on the type of certificate has been expanded in the EAEU Customs Code.

1 AEO [Electronic resource] / European Commission. – Mode of access: <https://ec.europa.eu> – Date of access: 16.05.2021

One of the most popular simplification is the possibility of issuing goods imported by AEO before filing a declaration, providing AEO of the first and third types with the possibility of performing customs operations related to the arrival of goods in the customs territory of the EAEU or their departure from the customs territory of the EAEU, as a priority, etc. Also, the EAEU Customs Code provides an alternative option for ensuring collateral for certificates of the second and third types – confirmation of the financial stability of the organization.

Let's analyze the number of AEO in the EAEU member states included in the register starting from 1.01.2018 (Figure 1).

Figure 1 – Number of AEO in the EAEU Member States

Note – Source: proprietary development based on [2].

Thus, based on Figure 1, it can be concluded that this institute is the most developed among the EAEU member countries in the Republic of Belarus. This number of AEO is explained by the fact that the relationship between the subjects of foreign trade and customs authorities in our country has begun much earlier: since 2003, the status of "A diligent participant in foreign economic activity" was already in effect in the Republic of Belarus, which was subsequently reorganized into the AEO institute.

Thus, as of March 2006, 15 foreign trade entities were already registered in our country, which were awarded the status of "A diligent participant in foreign economic activity", and at the beginning of 2008 – more than 50.

Currently, as of May 2021, 319 business entities are included in the AEO register in the Republic of Belarus, including:

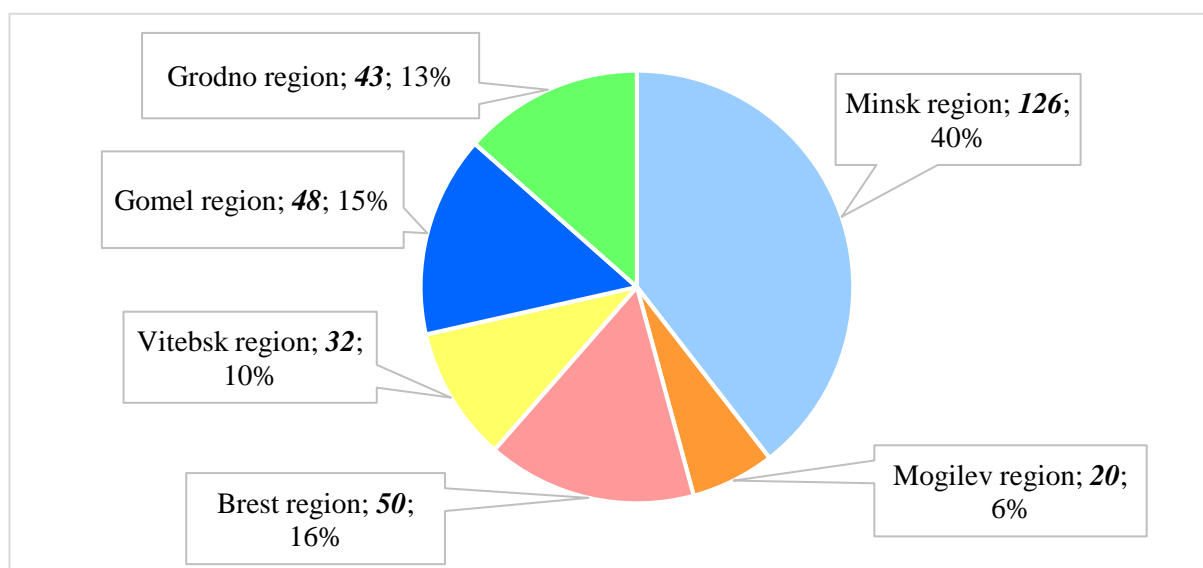
type 1 AEO – 106;

2 General register of authorized economic operators [Electronic resource] / Eurasian Economic Union. – Mode of access: http://www.eurasiancommission.org/ru/act/tam_sotr – Date of access: 16.05.2021

type 2 AEO – 56;

type 3 AEO – 157.

By region, the number of AEO is as follows (Figure 2):



Note – Source: proprietary development based on [3].

Based on the chart data, we note that the largest number of AEO is registered in the Minsk region. This is primarily due to the fact that there are large enterprises in Minsk, such as "Atlant", "BELJI", "Belshina", "AluminTehno", various transport and logistics companies, such as "Asstra".

Today, the EAEU member states face an important task – to ensure mutual recognition of the AEO institute both on the territory of the Union and abroad.

Mutual recognition will give foreign trade entities additional advantages when performing customs operations, reduce costs, and increase the speed of customs control.

Within the framework of this project, a bilateral agreement has already been signed between the customs authorities of the Republic of Belarus and the People's Republic of China, stating that our country recognizes the status of enterprises with the lowest degree of risk assessed by the customs of China, and the Chinese customs – AEO of the 3rd type provided by the Belarusian customs.

Thus, the introduction of the AEO institute in the domestic customs practice is an important stage in the development of the system of interaction between the customs service and participants in foreign economic activity. AEO of the Republic of Belarus actively carry out foreign trade operations and are included in other areas of activity in the field of customs affairs. This makes it possible to ensure the security of international supply chains, flexibly apply the risk management

system in the organization of customs control, increase the efficiency of foreign economic

3 Register of AEO [Electronic resource] / Official website of the State Customs Committee. - Mode of access: http://www.customs.gov.by/ru/reestr_lic_tamozhennogo_dela-ru. – Date of access: 16.05.2021

activities of business entities through the use of special simplifications, and increase the competitiveness of the national economy.

This institute is beneficial not only for foreign trade participants, but also for customs authorities, as they have the opportunity to direct their resources to in-depth customs control of other entities that are not AEO, while not losing the effectiveness of such control.

Resolving the issue of mutual recognition will help create a more competitive and favorable investment climate and will become a prerequisite for the intensification of trade in both the EAEU and abroad.

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«Economic and administrative methods of customs regulation of Foreign economic activity»

Direction of research:

Professional standards in the field of foreign economic activity: national and international components.

At the present stage of the development of national economies of many countries, one of the most important areas of creating of the most effective integration entities is tax harmonization between countries, which contributes to the creation of equal competitive conditions for the functioning of various market entities. One of the key aspects of tax harmonization is the level of tax burden both on the country's economy as a whole and on each participant of Eurasian integration, which differs in the EAEU countries.

In order to create a favourable investment climate and implement the general principles and competition rules for organizations (enterprises), improving the taxation procedure is required.

This will require harmonization and unification of direct taxes; elimination of tax barriers; expansion of e-tax declaration; interaction of customs and tax authorities to improve tax administration using digital economy tools; implementation a unified (single) tax policy, development and introduction of the EAEU Tax Code. Carrying out such events will contribute to improve the efficiency of business and business climate in the customs territory of the EAEU.

At the same time, the creation of the EAEU Tax Code will take a long time because of the differences in the legislative framework of national tax systems of legal entities and individuals, in the level of tax burden in the industry aspect and among organizations of various forms of ownership, scope of activity, as well as providing the starting competitive conditions for opening and doing business.

The main promising areas for improving taxation of foreign economic activity include the following: expanding of the range of electronic services and information services in the field of taxation, which will simplify the mechanism for collecting tax payments; creation of equal competitive ta[conditions for doing business, primarily the use of the same tax rates, the system of tax benefits; Creation of a service of tax advisers on foreign economic issues; Further improvement of tax administration (for example, the development of remote tax administration through electronic services, which will reduce the costs); ensuring the stability and predictability of tax legislation; granting investment tax preferences to countries implementing joint investment and innovation programs. [4]

In order to deepen Eurasian integration, along with the existing ones, new interstate integration tools of the mechanism of foreign economic regulation in the EAEU customs territory should be introduced. In the context of the aggravating environmental situation, it is appropriate at the supranational level to consolidate the federal management of the environmental pollution tax and to develop a mechanism for its distribution among the budgets of countries.

In the pricing policy of individual states, the most important place belongs to the issue of maintaining the relative stability of consumer prices, which depends largely on the processes taking place in the monetary sphere of each state. [3]

But in order to ensure the relative stability of prices (as the main condition for overcoming inflation), it is first necessary to take measures to fully liberalize them. Without the implementation of this measure it is impossible to achieve in the future, as the world experience shows, price stabilization (even with the strictest price control by the state, which is currently taking place in Belarus).

The practical implementation of macro- and micro-economic approaches assumes that the Belarusian state should set and regulate prices only for certain types of goods. The current lack of effective competition in the EAEU member states does not contribute to overcoming the costly pricing mechanism, and prices have not become an incentive to increase the production of truly competitive products. [2, p.36]

The expansion of mutual trade and the gradual revival of foreign trade will help stabilize the economies of the EAEU countries. Taking into account the above in the current crisis situation, in order to overcome the negative economic consequences, along with financial integrators (EDB and EFSR), we believe that the creation of Eurasian structural funds in the form of the Financial Stability Fund in the EAEU and the Eurasian Fund for Industry Development is timely.

This will allow accumulating funds in the amount of about 13.3 billion dollars. U.S. and using them for innovative development of organizations (enterprises) in the member states of the EAEU. [1, p. 102]

It should be noted, however, that in practice, the proportional ratio (25/75) on export customs duties at the beginning of the perestroika processes in the post-Soviet space was used in the application of export customs duties between Belarus and Russia in relation to exported oil and petroleum products. The entry into force of the Agreement on the Pension Provision of EAEU citizens will require the introduction of a pension distribution mechanism.

In order to distribute financial flows in the payment of pensions to citizens depending on the income received at the place of employment, regardless of citizenship from the funds of the state non-budget funds of the EAEU countries in the social protection of the population, it is necessary to use the information technology of the EAEU Integrated Information System. [5]

In order to exclude various schemes of evasion of customs and tax payments and to confirm the legality of the turnover of goods when they move from the territory of one member

state to another member state, the possibilities of the traceability mechanism of goods should be used by identifying them by modern means of the digitaleconomy.

In Belarus, the mechanism of traceability of goods is created on the basis of goods and transport and commodity invoices in the form of electronic documents. This will make it possible to collect the necessary information within the normal business activities of the organization (enterprise) on the basis of the initial accounting document confirming the fact of the business transaction.

Participants in foreign trade operations will be able to create and transfer through the operator's EDI system contracts, reconciliation acts, electronic price lists, price reconciliation protocols, etc. This will contribute to the development of interstate economic commerce and interstate interaction in the EAEU.

Thus, the study of the mechanism of foreign economic regulation in the customs territory of the EAEU, the analysis of indicators used to assess the development of foreign trade, economic development of the EAEU member states and their involvement in Eurasian integration, the formation of intra-industry trade confirm the effectiveness of the development of the countries of Eurasian integration in the conditions of functioning of the customs territory of the Union. At the same time, in today's environment, the mechanism of foreign economic regulation in the customs territory of the EAEU requires improvement through:

introduction of new interstate integration tools in the form of a distribution mechanism for an environmental tax on pollution;

strengthening the role of the tax mechanism at the supranational level in order to create the same competitive conditions and fair trade;

using the potential of information technology and traceability of goods (allow to streamline foreign trade operations and improve interstate exchange of economic information);

the creation of Eurasian structural funds (the Financial Stability Fund in the EAEU and the Eurasian Development Fund) aimed at stabilizing the crisis economies of the EAEU countries and increasing their export potential.

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«Non-intrusive inspection technology»

Research Field:

Modern technologies in international trade

The priority mission of any customs is to detect contraband (e.g., narcotics and weapons, cultural and historical values), to detect and prevent terrorists and terrorist weapons from entering the country and materials that pose potential threats. Non-Intrusive Inspection technology helps customs and enables them to do it more effectively and quicker.

Every year hundreds of thousands of vehicles are processed in the customs territory of the Republic of Belarus. This is a huge technical task for customs officers who perform spot checks to detect illegal and dangerous goods. The main task is to make sure that the cargo includes what is stated in the documents. For this purpose, non-intrusive technologies are used to check vehicles rather than open them¹.

Non-intrusive inspection technology refers to technical equipment and machines such as X-ray or gamma-ray imaging type equipment that allow the inspection of cargos, conveyances or cars, trucks, railcars, sea containers, as well as personal luggage, packages, parcels, and mails without the need to open and unload them.

¹ Non-Intrusive Inspection Systems Program // Homeland Security [Электронный ресурс]. – Режим доступа: <https://www.dhs.gov/publication/non-intrusive-inspection-systems-program>. - Дата доступа: 17.05.2021.

The inspection system fully meets the standards and requirements of the Belarusian legislation on radiation safety. There are no threats to human health and the environment. The used radiation does not cause induced activity and is safe after scanning for drivers and cargo.

The sense of the technology is that it is possible to obtain a scanner of the goods in the vehicle, without opening the cargo compartment, without labour-intensive and complex handling. The use of this technology makes it possible to speed up customs vehicle inspection times several times. The resulting image is of such quality that it makes it possible to identify the goods which are being transported and the elements of the vehicle structure and to identify the items prohibited, also to conduct a roughly estimation the number of transported goods¹. The Customs officer sees all these features on the screen and determines his next steps during the analysis. In addition to comfort for operators, the main advantage is that the quality of the inspection has gone to a higher level.

While a physical inspection of a vehicle can take up to 8 hours, the average time of scanning one vehicle using an inspection complex is about 10 minutes. So the advantages are significant. As with growing trade volumes and constant, if not declining, staff levels at a border, the decision of physical inspection of a cargo can be very time consuming and can affect the overall throughput of a customs. Decisions are often based on risk assessment and not in all cases successful. And this latest technology allows customs officers to work smarter and faster in detecting contraband while expediting legitimate trade and travel.

In 2012 Belarus launched the project «Construction and equipment of the border crossing point "Privalka" on the border of the Republic of Belarus with the Republic of Lithuania: introduction of non-intrusive inspection technology» with the main aim to introduce a new technology of non-intrusive customs inspection of vehicles at the border crossing point "Privalka" of the Grodno Regional Customs. Another important aim was to increase the efficiency and effectiveness of customs control of vehicles.

The inspection complex that includes construction of 2 premises for equipment and staff, installation of the system, training people as operators and service engineers, was put into operation in 2015. The main beneficiaries of this project are cargo carriers, drivers and passengers of cars and buses as the inspection procedure now is less time consuming².

¹ Инспекционно-досмотровые комплексы [Электронный ресурс]. – Режим доступа: <https://helpiks.org/9-7844.html>. – Дата доступа: 15.05.2021.

² Строительство и оснащение оборудованием пограничного пункта пропуска Привалка на границе Республики Беларусь с Литовской Республикой внедрение технологии неинтрузивного досмотра // Сайт Таможенные органы Республики Беларусь [Электронный ресурс]. – Режим доступа: http://www.customs.gov.by/ru/project_1/. - Дата доступа: 15.05.2021.

So customs officers use non-intrusive inspection systems which help them effectively and efficiently detect and prevent smuggling, including illegal drugs, unreported currency, guns, ammunition, and other illicit merchandise. Non-intrusive inspection technology increases the capacity of the border crossing point by reducing the time for customs operations. It improves the effectiveness of customs controls as well as security in the cross-border region.

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«Risk management system. The main directions of improving the risk management system in the Republic of Belarus»

Research Field:

Customs and Business: Cooperation Challenges

The risk in customs matters should be understood as the probability of committing illegal acts by participants in foreign economic activity, which can lead to losses or damage to trade, industry, as well as the population of a given state when importing or exporting goods and services.

In economic terms, there are significant risks in currency regulation, which contribute to the shortage of customs payments and fees .

Customs risk management seeks to strike a balance between the growing need for global trade facilitation on the one hand, and the increasing need for customs security and control on the other.

The main tool of the risk management system is the risk profile. A risk profile is a set of information about the risk area, risk indicators, and measures to minimize risks (Article 376 of the EAEU Labor Code). Customs authorities continuously collect and process information that they receive from transporters when moving goods across the customs border during customs control. The volume of estimated parameters, data sources and their number is incredibly huge - this includes data from transport and commercial documents, information about the terms of

transactions at the international level, information about the activities of foreign trade participants in the market, which is collected by other government agencies¹.

The main object of foreign trade is a product, and in this regard, the customs authorities distinguish goods of risk, import or export, which can potentially be carried out with violations. Unscrupulous importers try to circumvent the ban by all means, namely: they forge certificates of origin, change the labeling, and indicate the customs codes of cover goods in the declaration.

Each product is characterized by a certain list of parameters, the values of which, according to statistics, vary slightly within certain limits. Each such criterion and its maximum permissible indicators determine the risk indicator. The simplest way to explain this is to use the example of clothing and shoes. If we consider the weight of one product as an estimated parameter of these products, it will be obvious that a women's mink coat can not weigh 500 g, and light summer slates-1 kg. Such weight indicators are an obvious sign for the inspector about the incorrect declaration. Risk indicators are expressed not only in digital values. For example, according to statistics, a product with a certain HS code can only be manufactured in some countries, and the appearance of a different manufacturer in the documents will naturally raise a number of questions (for example, cocoa beans produced in China)².

The next step is for the customs authorities to form measures to minimize these risks. Risk minimization refers to the actions that need to be taken to verify the disputed data. At the same time, on the one hand, it is necessary to prevent the violation of the law, and on the other hand, to create for bona fide participants of foreign trade such conditions of registration, in which their interests will not be violated. In this case, various forms of customs control are applied, such as: checking the information in the submitted documents, inspection and inspection of goods, as well as measures that ensure the implementation of control - the appointment of expertise, the involvement of experts or the appointment of a specific route for the delivery of goods.

In the end, the values of all the components that are included in the structure of the risk profile are formed. These include the period of its validity, the region of application, as well as the method of application .

¹ Logistic club. [Электронный ресурс]. - Системы управления рисками: так ли это необходимо. Режим доступа: <http://www.logists.by/library/view/sistema-upravleniya-riskami-tak-li-eto-neobhodimo>. – Дата доступа: 10.05.2021.

² Применение системы управления рисками в таможенном деле [Электронный ресурс]. – Режим доступа: <https://loukost.su/pravovaya-praktika/tamozhennyj-risk-eto.html>. – Дата доступа: 25.04.2021.

It is important that the information contained in the risk profiles is strictly confidential and is intended to be used exclusively by government agencies.

Taking into account the rapidly developing foreign trade relations and information systems, this instrument of customs control, as a risk profile, should be relevant in accordance with the current situation. Customs authorities regularly evaluate the effectiveness of its use, make clarifications and changes. Often, for more effective use of the risk management system, the latest software products are developed that allow you to eliminate the impact of subjective factors and apply the system at the automatic level in the process of electronic declaration.

Also, the customs authorities divide the participants of foreign economic activity into categories-categorization. Categorization involves the distribution of entrepreneurs into groups according to their degree of trustworthiness. To do this, various activities are carried out, such as analyzing information about the financial component of the company, how long it has been working in the market, how accurately and reliably it declares goods. Importers from the low-risk group can count on a quick release of goods, as well as a reduction in the number of accompanying checks during cargo clearance.

The implementation of the goals and objectives of the risk management system require further improvement of the RMS, especially in the organizational and regulatory direction.

At the present stage, in connection with the signing of the Treaty on the Eurasian Economic Union of May 29, 2014, the problem of unification of the national SURAS of the member States of the Eurasian Economic Union comes to the fore.

To solve this problem, the Customs Union is constantly working on the unification of national risk management systems based on the accumulated national experience in risk assessment and management. Thus, the decision of the Joint Board of Customs Services of the member States of the Customs Union of 20.10.2011 No. 1/6 established a permanent Working Group under the Joint Board of Customs Services of the member States of the Customs Union on the development of the risk management system. At the meetings of the Working Group, experts from the three countries work out specific issues of a practical, methodological, and organizational nature in the direction of the SDM. The results of the work of this group have already been the unification of a number of cost indicators of risks, indicators of the risk of false information about the country of origin for certain categories of goods. The process of forming a unified list of measures to minimize risks within the framework of unified risk indicators is underway.

One of the important areas of development and improvement of the SUR is the automation of customs control with the use of SUR¹.

Automation of the processes of functioning of the RMS consists in the widespread use of automated means of receiving, transmitting, collecting and analyzing information, as well as, if possible, excluding the human factor from the processes of identifying risks and deciding on measures to minimize risks. This is consistent with the task of using the RMS, such as optimizing the tasks and functions of the structural units involved in the RMS, as well as the forms of such participation.

An important feature of the application of the SUR is that since it is based on automatic computer data processing, the subjective factor in customs control and the possibility of unfair performance of their duties by a customs official are excluded.

Recommendation No. 33 of the United Nations Centre for Trade Facilitation and E - Business suggests the introduction and further improvement of a single window (a single window is a mechanism that allows trade and transport companies to provide information and documents related to the implementation of the requirements of all regulatory authorities regarding import, export, transit only once, to one agent and in a standard form). This would significantly simplify not only the development of automation of customs control using SUR, but also the customs clearance procedure for foreign trade participants.

The topic of creating a "single window" becomes particularly relevant in the context of the formation of the integrated information system of the EAEU, which will include the integration segment of the EEC and national segments, which, in turn, are formed from interdepartmental information interaction and the subsystem of the trusted 3rd party. At the moment, the single window system is under development. Its scale, functional model, and technological architecture are discussed.

Currently, the Eurasian Economic Commission considers one of the promising issues for the development of SUR in the customs territory of the Customs Union to be the creation of such SUR that would be used at checkpoints across the customs border of the Customs Union in the interests of all types of state control. The implementation of this approach will be a practical step towards the implementation of the "single window" principle in the activities of border control authorities.

The work on automation is recognized as significant for the customs authorities and is being carried out, including at the present stage: the WORK PLAN of the Public Advisory

¹ О функционировании системы управления рисками [Электронный ресурс]. – Режим доступа: https://www.customs.gov.by/ru/sistema_riskov-ru/. – Дата доступа: 20.04.2021.

Council under the State Customs Committee of the Republic of Belarus includes the following provision: "On the development of the system of automatic release of goods in customs procedures for export, customs transit, release for domestic consumption by expanding the range of goods and customs clearance points participating in the experiment on automatic release of goods, and others. The main directions of expanding the share of automatic production of goods". The implementation of this plan is aimed at providing an opportunity for participants in foreign economic activity to reduce the process of customs formalities to a minimum, and for customs authorities to automate the process of customs control, speeding it up.

Another important area of work on the development of RMS is the formation of so-called "safe risk profiles".

The traditional approach to SUR assumes that from the whole set of foreign trade operations, potentially dangerous ones are distinguished, that is, those in respect of which there is a high probability of violating customs legislation and the consequences of such violations are significant.

The identification of a potentially safe area, accompanied by the formation of special risk profiles that describe situations in which violations of customs legislation are unlikely and the consequences of such violations are negligible (alternative or "safe" profiles), in the future will allow the release of goods automatically, without human intervention. The processing time of the customs declaration will be determined only by the speed of the customs information system and may be less than a second, while it can be argued that the applied approach, along with a significant acceleration and simplification of customs operations, does not reduce the reliability of customs control.

Another important factor here is the possibility of significant savings in human resources, whose efforts can be reallocated to more important areas of activity of customs authorities.

Within the framework of this topic on the development of the risk management system, discussed above, the problem of determining the most significant quantitative and qualitative indicators of the activities of customs authorities that characterize the results of the application of the RMS, which currently exists, is identified. Currently, the SUR in the customs authorities of the Republic of Belarus is in the process of creation. The effectiveness of the RMS in Belarus is low and is estimated at 5-6% (according to other sources, 2-3%). In this case, the evaluation criterion is the percentage of effective activation of the risk profiles of RMS.

Based on the implementation of the proposed measures in these areas of activity, it will allow: to optimize the work of customs officials with indicators and risk profiles; to increase the effectiveness of measures taken to minimize the identified risks; to organize analytical work in

customs authorities at a qualitatively new level, primarily due to its complexity and consistency; to create a balance between promoting the development of international trade and ensuring the effectiveness of customs control; create conditions for stimulating and supporting bona fide and law-abiding participants in foreign economic activity, thereby reducing their material and time costs.

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«Fight against official crime in the customs authorities of the Republic of Belarus»

Research Field:

Customs in the age of globalization and regionalization

The Republic of Belarus has a stable legislative framework that establishes a system of measures and principles for combating selfish and official crime. This legal framework presupposes strict criminal liability for corruption offenses. The body responsible for organizing the fight against corruption is the Prosecutor's Office of the Republic of Belarus, which is endowed with special powers.

The legal basis for anti-corruption activities in Belarus is contained in the Constitution of the Republic of Belarus, which regulates the most important public relations. In addition, our country is an active participant in a number of UN and Council of Europe conventions in the field of combating corruption and organized crime¹. The attention is paid to the documents of the State Customs Committee of the Republic of Belarus to the formation of anti-corruption consciousness in the system of customs authorities. So, for example, Art. 351 "Customs authorities, their main tasks and functions" of the Customs Code of the EAEU also defines the main tasks of combating corruption².

It should be noted that neither the economic damage incurred by the state, nor the amount of bribes received by officials are incommensurate with the harm caused to the authority and position of a civil servant of the customs authorities of the Republic of Belarus.

The main measures to counter corruption crimes in the customs authorities include:

¹ Борба с кorrupciej – vazhnejshaya zadacha gosudarstva [Elektronnyj resurs]. – Rezhim dostupa: http://www.mas.gov.by/ru/news_ru/view/borba-s-korrupciej-vazhnejshaya-zadacha-gosudarstva-1013/. – Data dostupa: 25.04.2021.

² Tamozhennyj kodeks Evrazijskogo ekonomicheskogo soyuza: Kodeks EAES, 01 yanvarya 2018 g., № 296-Z: s izm. i dop. [Elektronnyj resurs]. – Rezhim dostupa: http://www.consultant.ru/document/cons_doc_LAW_215315/. – Data dostupa: 25.04.2021.

improvement of the legislative framework governing relations in the field of customs, preparation of promising legal norms, taking into account the minimization of the potential for their double interpretation;

implementation of educational, preventive and informational work;

in recent years, the customs authorities have been actively introducing an electronic declaration system, which greatly simplifies the customs clearance procedure and excludes the personal contact of the customs inspector with the declarant;

building up the practice of participation of the population in public control over the activities of customs authorities. For example, there are hotline telephones that can be used to report any violations;

training and retraining of personnel of customs authorities on corruption prevention;

establishment and participation in international events on anti-corruption issues.

However, the main difficulty in countering official criminality during the passage of the customs service is the low social security of employees, the worsening economic situation due to inflation and the crisis, uncertainty associated with constant reform of the customs authorities.

Thus, corruption as a phenomenon not only denigrates the activities of the state apparatus, but also discriminates against the constitutionally enshrined rights and interests of citizens, runs counter to democratic foundations and, of course, contradicts the principle of legality. As a result, it is necessary to make every effort to eliminate all manifestations of corruption, in particular in the field of customs. For this purpose, a special system has been developed in the Republic of Belarus, it is focused on an uncompromising and decisive fight against corruption in the customs authorities, mainly consisting of an anti-corruption legislative framework and modern information technologies. Of course, combating corruption in the customs sphere is far from an easy process. The implementation of the initiatives, which are reflected in the normative legal acts, presupposes the mobilization of not only the state apparatus, but also, no doubt, the initiative of the public to solve this problem.

The principle of legality is the fundamental imperative of service in the customs authorities of the Republic of Belarus. It presupposes unconditional and uncompromising observance of the Constitutional provisions and indicates that all the activities of the customs authorities should be carried out based solely on the legislative acts of the Republic of Belarus.

Customs have no right to public recognition and trust if their personnel violate the law. Consequently, the named illegal actions not only have a strong impact on the economy of the state, but, what is even more serious, negatively affect the public consciousness of citizens.

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«Priority areas for improving the customs declaration of goods in the EAEU»

Research Field:

Customs and Business: Cooperation Challenges

In the context of the constant intensification of foreign trade and the deepening of countries in the world economic relations, the customs authorities faced the task of ensuring their effective cooperation with participants of foreign economic activity. One of the areas of such cooperation is the customs declaration institute.

Customs declaration is a procedure for the legal registration of the fact of goods movement across the customs border, as well as goods already moved across the customs border, in the event that the customs procedure changes, or other goods that are subject to customs declaration¹. Moreover, customs declaration is an integral part of the goods release mechanism, since the release time is legally linked to the moment of customs declaration registration.

There are several ways to improve the customs declaration of goods in the EAEU. Noteworthy among them is the expansion of using centers for electronic declaration (hereinafter referred to as CED) practice. The basis of the CED work is the remote release mechanism, which implies the possibility of submitting a customs declaration and performing other operations necessary for the release of goods in accordance with the declared customs procedure to a customs authority other than the customs authority in the activity region of which the goods are located.

Currently, the CED is fully functioning in the Russian Federation and the Republic of Kazakhstan. In the Republic of Belarus, such experience began to be implemented only later in the 2020 year as part of a pilot project and today it is still experimental. The rest of the Union countries have been found to have not adopted similar practices. For the Republic of Armenia, this experience is superfluous due to the small size of the country's territory, but the area of the Kyrgyz Republic is slightly inferior to the Republic of Belarus, therefore, it should be noted that the CEDs could be introduced into the customs authorities of this EAEU member state.

The benefits of CED are:

- Reducing the release date;

¹ Customs declaration: comparison of legislation [Electronic resource] / Customs portal of Alta-Soft. – Access mode: <https://www.alta.ru>. – Access date: 14.04.2021.

- optimization of the customs authorities' labour resources;
- reducing the human factor.

However, CEDs also have drawbacks, such as the possibility of software glitches, inconsistencies in the actions of a CED official and a customs official in the region where the goods are located, and the probability of unreasonable requests from customs authorities for additional documentation and information, which, in turn, may lead to an extension of the goods release date ¹.

Special attention should be paid to such a direction of improving the customs declaration of goods in the EAEU, as the performance of certain customs operations related to the release of goods, without the participation of customs officials, namely, automatic registration of the customs declaration and automatic release.

Automatic registration of a customs declaration is a process in which a customs declaration is recorded by automatically assigning it a registration number using an information system. Automatic registration does not work if the circumstances in which the customs authority refuses to register a customs declaration are revealed; they are regulated by Article 111 of the EAEU CC.

When considering the automatic registration of transit declarations for the member states of the Union, it was found that 13% of transit declarations are automatically registered in the Russian Federation, 2% in the Republic of Belarus and 18% in the Republic of Armenia. The Kyrgyz Republic has reached 100% automatic registration, and the Republic of Kazakhstan, on the contrary, does not practice automatic registration of transit declarations² (Figure 1).

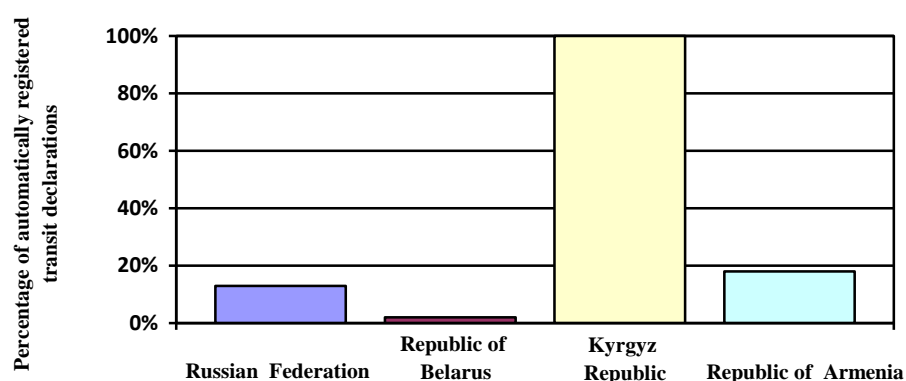


Fig. 1 Automatic registration of transit declarations in EAEU member states in 2020, %

¹ Review of problematic issues of centers for electronic declaration functioning [Electronic resource] / Official website of the Federal Customs Service of the Russian Federation. – Access mode: <https://customs.gov.ru>. – Access date: 14.04.2021.

² The use of customs technologies in the EAEU customs authorities through the information system without the participation of customs officials [Electronic resource] / Official Website of the Eurasian Economic Commission. - Access mode: <http://www.eurasiancommission.org>. - Access date: 15.05.2021.

Note - Source: proprietary design based on the [3].

Automatic release is the decision to release goods made by the information system. Products that have passed automatic registration and for which the risk management system has not worked are allowed to be automatically released..

Thus, according to the official data of the EEC for 2020, the Kyrgyz Republic and the Republic of Armenia did not release goods automatically. In the Republic of Belarus, the share of automatic release of goods when declaring using a declaration for goods and when declaring using a transit declaration was 16% and 1% respectively, and in the Russian Federation – 22% and 3%. In the Republic of Kazakhstan the automatic release was practiced only when declaring using the declaration for goods and its share is 65%³.

It is necessary to consider the possibility of transforming the regulatory framework, both of the Union and its members, on issues related to the implementation of the customs declaration of goods. Changes should be made to the order of filling out the declaration for goods.

Despite the fact that from the position of correctness of filling out the declaration for goods, most columns are described in detail in the Decision of the Customs Union Commission of 20.05.2010 No.257 “On the form of the declaration for goods and the order of its filling,” participants of foreign economic activity often have problems with this. One of the “stumbling blocks” is the fact that the regulatory act contains an excessive number of exceptions for a particular country, which does not facilitate the unification of customs declaration standards for EAEU members.

Based on the analysis of the Republic of Kazakhstan experience, it is considered to be possible to develop a joint set of measures to minimize violations committed by foreign economic entities during the customs declaration of goods. The Code of the Republic of Kazakhstan on Administrative Offenses establishes administrative liability for violation of the customs declaration procedure, including non-compliance with the requirements for filling out the customs declaration, in the form of a warning, and in the case of repeated commission within a year after the imposition of an administrative penalty, in the form of a fine⁴.

Thus, in order to facilitate the effective cooperation of customs and business, which is currently one of the priorities facing customs authorities, it is necessary to extend the practice of introducing CED into the system of customs services of the EAEU member states, to expand the list and number of customs operations carried out automatically without the participation of

⁴ Code of the Republic of Kazakhstan on Administrative Offenses of 05.07.2014 No. 235-V [Electronic resource] / Information system LAWYER. - Access mode: <https://online.zakon.kz>. - Access date: 16.05.2021

customs officials, as well as to review the regulatory framework, governing aspects of customs declaration, which will reduce the time for goods release and optimize officials' workforce.

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«Telematics solutions for socio and economic development within the frameworks of coronavirus effect»

Research Field:

A secure business environment for economic development

In the context of the global coronavirus effect, socio-economic systems are undergoing significant changes for safe and sustainable development at the micro, meso and macro levels. At the same time, the strongest aspects of the system are considered as the main criteria and foundation for growth, which in the transition period is a driver of development and support for many areas of the economy. Unfortunately, the COVID-19 situation today has an impact on the global economy. Experts from the Institute of International Finance concluded that in 2019 the amount of global debt increased by more than \$ 10 trillion, while reaching a record level of \$ 255 trillion. According to the estimates of the Institute's experts, this figure is 322% of global GDP¹. Trade may become one of the most vulnerable sectors of the economy, and the fall in the volume of world trade, according to the WTO, could amount to 13-32% in 2020. According to Bloomberg estimates, the economic consequences of the coronavirus in the world will amount to at least \$ 5 trillion in April 2020. The fact of the crisis indicators show a declining GDP in many countries in the second quarter of 2020, for example, in Lithuania, GDP fell by 5.1%, in Latvia by 7.5%, in the Czech Republic by 8.4%. The economies of Italy suffered the most - 18.5%, Portugal - 14.1%, France - 13.1%. According to analysts at KPMG, the world's largest auditing firm, the effects of the coronavirus can be divided into short-term and long-term. At the same time, short-term changes affect the sphere of trade and logistics, a decrease in consumer demand during the period of isolation, as well as export restrictions for medications². If the decrease in the export of medicines, in our opinion, is due to the need to saturate the domestic market, then the issues of a decrease in trade indicators and changes in the logistics supply chain can significantly reduce the country's business performance, as well as affect the development of small and medium-sized businesses, which, for example in

¹ Bloomberg оценил потери мировой экономики от коронавируса \$5% трлн [Электронный ресурс] : РБК. – Режим доступа: <https://www.rbc.ru/economics/09/04/2020/5e8ec97f9a79478537a44e47>. – Дата доступа: 09.04.2020.

² Экономические последствия коронавируса [Электронный ресурс] : Зубр капитал. - Режим доступа: <https://zubrcapital.com/ru/blog/ekonomicheskie-posledstviya-koronavirusa>. – Дата доступа: 16.10.2020.

the Republic of Belarus, is a factor in the growth of the national economy. The contribution of small and medium-sized businesses to the GDP of Belarus in 2019 amounted to 26.1% (in 2018 - 24.6%). Including the contribution of small business was 15.9%, medium business - 7%, individual entrepreneurs - 3,2% ¹. In turn, long-term planning and the challenges of the plague economy provide for the creation of strategies for planning the cost of manufactured products, as well as reducing costs by increasing control in the transport and logistics sectors. The statistical data of the wholesale and retail trade in the Republic of Belarus show a decrease in the share of the indicator in the total GDP in 2019 by 0.6% compared to the data of 2018. Transport activity remained as a percentage of the total share of GDP at 5.9%. At the same time, it should be noted that for the period 2019-2020, the number of legal entities in the field of trade and transport has significantly decreased. The author's research shows that for the period of 2019, both types of activities lost in the number of business entities, the growth rate for trade in the number of legal entities was 98%, and for transport activities - 97%. According to Belstat data for the period 2019 and 2020 the volume of cargo turnover of transport and cargo transportation also decreased.

The author's analysis of statistical data also showed that the coronavirus effect affected passenger and cargo turnover, including the growth rate of which in 2020 amounted to 66% and 94%, respectively. In turn, the volume of cargo and passenger traffic also declined in 2020, showing growth rates of 93% and 81%, respectively². Certainly, in the context of a global pandemic and social distancing, the functioning of transport companies is becoming a real challenge for business, in addition, quarantine measures and the closure of the borders of neighboring countries affect trade indicators, in particular for businesses importing goods from abroad. By the way, it is worth noting that the coronavirus effect also affected areas of business related to transport and trade, such as delivery services. These can be e-commerce, e-shops; or offline stores, which, due to the appearance of the coronavirus in the economic arena, were forced to switch to the online format due to significant restrictions and for the safety of their client. According to analysts in May 2020, the Belarusian consumer prioritized food delivery services, which were second in the top 5 list. At the same time, during April 2020, Belarusians paid for food delivery 31-37% more often than last year. Coronavirus situation and general lockdown / self-isolation played into the hands of delivery services ³. Along with the arrival of

¹ Вклад малого и среднего бизнеса в ВВП Беларуси составил 26,1% [Электронный ресурс] : Интернет-портал «belta.by». – Режим доступа: <https://www.belta.by/economics/view/vklad-malogo-i-srednego-biznesa-v-vvp-belarusi-sostavil-261-391490-2020/>. – Дата доступа: 20.06.2020.

² Беларусь в цифрах, 2020 [Электронный ресурс] : Национальный статистический комитет Республики Беларусь. – Режим доступа: <https://www.belstat.gov.by/upload/iblock/372/372c458c7e0e0196257ac51b11a0cf73.pdf>. – Дата доступа: 28.06.2020.

³ Крупный банк рассказал, на что белорусы стали тратить больше [Электронный ресурс] : TUT.BY. – Режим доступа: <https://finance.tut.by/news685689.html>. – Дата доступа: 23.05.2020.

greater consumer demand, there is also uncertainty and delays due to the unwillingness of the business to instantly repurpose from offline to online modes. Unfortunately, 6 out of 10 delivery services were forced to close due to the lack of the necessary business optimization tools, as well as the competent organization of the service for the distribution and processing of orders, while controlling the process of transporting orders, as well as the quality of their work by couriers.

In connection with the above analysis of the transport and trade in the Republic of Belarus, the author comes to the conclusion that it is necessary to create tools or solutions that help to reduce the costs of the logistics and transport sectors, at least in the long term, and also allow us to adapt to the modern realities of doing business in under the conditions of a coronavirus crisis, when a business is forced to think not only about its cost / income indicators, but also about the level of safety of its personnel and clients. Telematic solutions can be considered among the possible factors of business development in the field of logistics and transport, including trade. The author's idea is based on the desire to “collect” the existing experience of using telematic solutions that can optimize business processes in companies, as well as help reduce / minimize costs, which is very important for a long-term development perspective. The existing international experience in the use of telematic solutions shows the variety of their application: in transport, logistics, personal monitoring, control over the state of property or personnel in the service sector, etc. An example is the experience of Papa John's pizzeria chain, which, in addition to a telematics solution, also uses the iiko restaurant business automation system to control production facilities and finances. The integration of the GPS monitoring system with the iiko platform allowed reducing the time spent on processing customer addresses, as well as creating routes for the delivery of orders and their distribution between drivers. In addition, the integrated solution allows you to track the status of the vehicle fleet of the delivery service (busy / free) with the aim of optimal and timely distribution of cars to couriers for subsequent transportation of the order to the client. In addition, with high-quality tuning of all components of the system, as well as using the desired set of options and equipment, the organization saves up to 14% on reducing costs from the quality of driving of drivers and fuel costs ¹. It should be noted that the above telematics solution can be applied not only for the pizza delivery service, but also in any restaurant services, or adjusted to the needs of delivery in e-commerce or retrained upon the requirements of transport and logistics services. In addition, special equipment or mobile applications installed on drivers' smartphones, in conjunction with an RFID tag / distance sensor, allow business owners to control social

¹ Monitoring of Papa John's couriers in Russia [Electronic resource] : Gurtam. – Mode of access: <https://gurtam.com/en/case-studies/monitoring-of-couriers-in-russia>. – Date of access: 17.04.2020.

distancing of employees in the workplace, which gives an option to comply with the minimum necessary measures to prevent the spread of coronavirus infection in the workplace, as a result, it creates a secure business environment for economic development at micro level which affect the macro result.

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«Competitive features of China's digital transformation: experience and possibilities of use»

Research Field:

Customs and Business: Modern technologies in international trade

In modern conditions of globalization of the world economy, the role of the development of digital technologies, the organization of a high-quality institutional environment for the widespread introduction of digital technologies into the economy, is significantly increasing. The digital economy is an economic activity that uses digital knowledge and information as a production factor, the Internet as a carrier, and information technology as a key driver for efficiency improvement and structural optimization.

On April, 2020 China Academy of Information and Communications Technology released the «White Paper on China's Digital Economy Development». The white paper shows that in 2020, the scale of China's digital economy reached 39.2 trillion yuan, representing 38.6% of GDP and a nominal year-on-year growth of 9.7%, which is much higher than the nominal GDP growth rate of about 6.7 % in the same period. The digital economy is accelerating and is effectively supporting epidemic prevention and economic and social development¹.

The reasons for the rapid development of China's digital economy are primarily related to the implementation of a number of forward-looking digital infrastructure development policies by the government. According to official data, the number of internet users in China was 940 million by the first half of 2020 and the country had an internet penetration rate of 67 percent.¹ The scale of e-commerce has 749 million online shoppers and 805 million online payment users, the penetration level of which is shown in Figure 1. Fast and affordable internet access has translated China's demographic dividend and huge market into the data dividend and thus became an advantage for the digital economy. China has probably the most abundant data

¹ Future of China's digital economy. [Electronic resource]. - Mode of Access: <https://www.chinadaily.com.cn/a/202101/28/WS6011fe41a31024ad0baa5911.html>. - Date of access: 05.05. 2021.

resources in the world, which has created a solid foundation for the advancement of the digital economy.

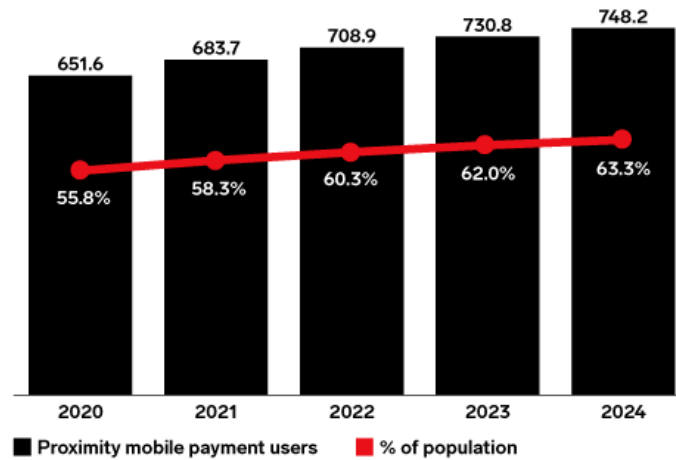


Figure 1 – Proximity mobile payment users and penetration in China, millions and % of population¹

Another key reason for China's digital growth is that many Chinese technology companies have introduced innovative digital models adapted to the local market conditions. Over the past 20 years, Chinese companies such as Alibaba and JD.com Inc have adopted distinctive business models such as Alipay and JD Logistics, which have been adapted to China's market and have solved the trust-related issues in the market and business environment that would otherwise require a lengthy process of industrialization to overcome. A national digital currency issued by China's central bank, Digital Currency Electronic Payment (DCEP) will provide greater access to contactless mobile payment for most of the country's population. China has already tested DCEP on a limited scale, with designated retailers in both online and offline retail environments, as well as in peer-to-peer (P2P) payments.

The foundation of digital industrialization becomes more solid, the software industry is developing rapidly and the number of 5G users reached 60 million. By far China had built more than 700,000 5G base stations ahead of schedule for 2020 and provided 180 million 5G connections, according to official figures. Beijing and Shenzhen have claimed full 5G coverage since summer 2020².

Meanwhile, international cooperation in digital economy has been steadily promoted. During the Forum for Cooperation between China and ASEAN in the field of the digital economy, the subject of exchange of experience between China and the ASEAN member states was the prevention and counteraction of the digital epidemic, the creation of digital infrastructure

¹ 5 digital trends in China to watch in 2021. [Electronic resource]. - Mode of Access: <https://www.emarketer.com/content/five-digital-trends-watch-china-2021>. - Date of access: 05.05. 2021.

and digital transformation. In addition, agreements were reached between the parties in areas such as smart cities, artificial intelligence and big data. The recently signed and published Regional Comprehensive Economic Partnership agreement includes some digital commerce issues such as telecommunications and e-commerce.

In the future, until 2021 China, within the framework of Regional Comprehensive Economic Partnership agreement and other digital economic cooperation platforms, will create new free trade zones in order to introduce a number of advantages to stimulate digital trade and promote cross-border data flow policies, further export of digital trade, digital products and services based on information and communication technologies. China's active participation in building cross-border e-commerce, cross-border data flows is based on the mutual recognition of international standards in the field of digital commerce, blockchain, digital currency, digital taxes.

The next stage in the formation of China's digital economy is the creation of virtual industrial clusters. A virtual industrial cluster is an industrial cluster that breaks the constraints of geographic location and develops across regions. It is a collection of enterprises with certain expertise. The main function is to provide and adjust the core capabilities of member enterprises and participate in the operation of virtual enterprises, so that member enterprises can share the market. Virtual industry clusters mainly use «organizational proximity» to replace traditional geographic proximity. Organizational proximity is a new source of motivation for the formation of virtual industry clusters, and organizational proximity is achieved through supply chain and customer relationship management. Using advanced networking technology, they break through the geographical restrictions of traditional industrial clusters, use the advancement of information and communication technology to place industrial clusters in a globalized virtual environment, and expand the space for industrial cluster activities through digital video, virtual reality (VR), autonomous vehicles, telecom, and the internet of things (IoT).

In the context of economic globalization and information networking, the emergence of e-commerce has promoted the development of related industries such as the IT industry, logistics industry, and financial industry, and improved the industrial structure, thereby promoting economic development. E-commerce has developed into an important comprehensive driving force for the growth of the national economy. E-commerce virtual industry cluster refers to the use of the Internet as a platform to sell products and provide services, and to gather a group of business-related enterprises and institutions to achieve their business objectives. In fact, digital technology is not only an advancement in technology, but also an innovation in ways of thinking, business models, and consumption patterns.

Digitization in China puts the customer at the center of attention, giving rise to the night economy. The night economy refers to consumption that takes place between 6pm and 2am the next day. This phenomenon has gradually been put on the agenda as part of China's economic development. It extends consumption time, expands urban domestic demand, provides jobs. In the past two years, cities across the country such as Beijing, Shanghai, Guangzhou, Xi'an, and Nanjing have introduced policies to support the development of the night economy. iiMedia reports China's night economy market to be at 26.43 trillion RMB in 2019, and will reach 42.42 trillion RMB by 2022¹. With its large base of internet users, well-established online ecosystem, improving digital infrastructure, consumer-driven digitalization is expected to continue. Assuming continued highspeed digitalization, the size of the digital economy in China is likely to reach close to 50 percent of GDP by 2025.

Thus, taking into account the political and financial support from the state, China's digital economy is rapidly developing. Digital technologies are deeply integrated into the spheres of the national economy and new government-led projects are emerging to develop digital infrastructure, digital commerce and high-tech enterprises. China's digital transformation is now spreading to higher levels of the production chain, such as logistics, innovation and development.

In order to increase the competitiveness of the digital economy being formed in the customs territory of the Eurasian Economic Union (further – EAEU), it seems appropriate to use the experience of China in: developing information and telecommunications infrastructure and promoting the policy of cross-border data flows; introducing innovative digital business models and creating virtual industrial clusters; development of modern mobile payment systems based on the experience of Chinese world leaders in this area; creating international platforms for e-commerce, building cross-border e-commerce.

Thus, taking into account the political and financial support from the state, China's digital economy is developing successfully. Digital technologies are deeply integrated into the spheres of the national economy and new government-led projects are emerging to develop digital infrastructure and digital commerce. The digital agenda is very relevant both for the PRC and for the EAEU countries, therefore, joining efforts on the way to build a digital economy allows possible mutually beneficial cooperation of the parties on a long-term basis.

¹ 5 consumption trends to watch out for in China in 2021. [Electronic resource]. - Mode of Access: <https://www.marketing-interactive.com/china-consumer-behavior-trends-2021>. - Date of access: 05.05.2021.

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**«Use of the Latest Technologies to Improve Risk Management
in the Customs Authorities of the EAEU Member States»**

Research Field:

Data Analysis for Effective Border Management

In present-day conditions, there is an increase in the world trade volume, in this connection the number of goods moved across the border has also increased. To optimize and accelerate the customs control process of these goods, it is relevant to study the risk management system and its improvement, in order to increase the capacity of customs clearance points and improve the efficiency of customs control.

The Kyoto Convention states that “risk management in the customs service is the main underlying principle of modern customs control methods”. In other words, a risk management system (hereinafter referred to as RMS) is a system of customs administration that ensures the implementation of effective customs control according to the principle of selectivity, based on the optimal resource allocation of the customs service.

The main objectives of the risk management system are to ensure effective customs control, as well as to create conditions for accelerating and simplifying the movement of goods across the customs border, for which there has not been identified the need to apply risk mitigation measures.

Nowadays, the RMS in each EAEU member state is developing in the same direction, but it is worth noting that these processes are independent at the level of both legal regulation and the use of software tools.

Speaking about improving the risk management system in the EAEU member states, it is worth paying attention to the experience of more developed countries in this area. Thus, the customs service of Australia and the United States can be considered generally recognized leaders in the application of the risk management system during customs control, the experience of these countries seems to be the most progressive and developed [5] [6].

The Australia's risk management system is based on trust in the trader. Thus, in accordance with the Framework of Standards to Secure and Facilitate Global Trade, there is an analogue of the Authorized Economic Operators Program in Australia – Australian Trusted Trader operates program, which provides for the voluntary confirmation of the company's

reliability in the field of foreign trade in exchange for some advantages and benefits during customs clearance. The use of Australian Trusted Trader as an institution of Authorized Economic Operators helps to reduce risks at the level of interaction between countries through cooperation between customs services of the world and the creation of partnerships with actors in the international supply chain of goods, namely economic operators. Following the introduction of the Australian Trusted Trader program and collaboration with countries implementing the Authorized Economic Operator programs, Australia's risk management approach takes into account risks in the international supply chain. Furthermore, on the territory of Australia, the Integrated Cargo System is used for customs control. A unique software product developed by the Customs Service together with ImpexDocs, which is designed for this system, is the Customs Connect Facility . This system minimizes costs, and also provides access to all information about foreign trade participants in a short time [1] [2].

The USA experience in applying the risk management system does not lag behind Australia's one. It is noted that the USA Customs and Border Protection has developed and implemented a number of programs that are aimed at implementing the risk management process, among others:

the Customs-Trade Partnership Against Terrorism which aims to voluntarily assist all participants in the transport of goods to organize the supply security of goods when they enter the United States;

Container Security Initiative which pre-selects containers destined for shipment to the United States by the USA Customs and Border Protection at the port of departure based on risk assessment criteria;

the SENTRI program (the Secure Electronic Network for Travelers Rapid Inspection) implies a preliminary submission of information about an individual and verification of this information by the Customs and Border Protection. Further, there is issued a registration card which is used for accelerated person identification. Moreover, a transmitter is installed on the car windshield for the purpose of automatic registration by a customs officer of a vehicle and an individual.

The USA Customs Service can provide the entire list of imported goods data in real time. The computer system, in addition to independent decisions-making, analyzes the situation, makes forecasts, and also provides information to other government agencies. These technologies significantly speed up the clearance of goods and facilitate the work of customs officials [3].

It should be noted that the customs service of the Kingdom of the Netherlands has reached a qualitatively new level of the RMS functioning. In their work, they use the SAS data analysis system, which is a powerful complex consisting of over 20 different software products, combined with each other by an “information delivery vehicle”. All valid risk profiles are also loaded into the PRISMA system in which a certain number of points are assigned through the scoring of each customs declaration. Taking into account the score assigned to the customs declaration, the consignment of goods is categorized into three groups: “red”, “orange” or “white”. The scoring of declarations for goods can become one of the main prospects for the development of the RMS in the customs authorities of the EAEU member states [2] [4].

Thus, having collected and analyzed information on countries where the experience in the field of risk management seems to be the most progressive and developed, it is possible to propose some ways to improve the risk management system in the EAEU member states.

Firstly, it is recommended to develop and implement a program, based on the American SENTRI system, for providing information about individuals crossing the customs border of the EAEU, and checking this information by the customs authorities of the EAEU member states. This program may provide for the issuance of a registration card containing identification data about a person and a QR-code. Such a card is installed on the car windshield in order to further scan this code and, therefore, accelerate the passage of customs control by individuals.

Secondly, it is considered justified to introduce a declarations categorizing method based on the experience of the customs service of the Kingdom of the Netherlands. World leaders in the field of the RMS are already moving to the declarations categorization provided by business entities when moving goods across the borders.

Thirdly, in the circumstances of the growth in the volume of information and the limited time for its processing, an important aspect of work on improving the RMS in the EAEU member states, in our opinion, should be the use of Data Mining technologies in the activities of the customs authorities.

Thus, it seems possible to improve risk management systems in the EAEU member states by introducing the latest technologies based on the experience of the customs services of other countries.

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«The system of electronic customs declaration as a factor in the development of foreign trade activities of foreign economic actors»

*Research Field:
Modern technologies in international trade*

In the modern world, information technologies play an increasing role both in foreign trade and in the life of people in general. Thus, a large number of foreign trade transactions are carried out through the use of information technology, due to its higher speed of transactions, convenience, and lower financial costs. Considering the above, the introduction of digital technologies, and in the infrastructure of customs authorities in particular, is one of the important ways to develop foreign trade. One of the areas of digitalization of customs authorities is the introduction of an electronic declaration system, which is actively used not only in the Republic of Belarus, but all over the world right now.

The electronic declaration system is a form of electronic document circulation, and therefore has inherent methodological approaches to assessing the effectiveness of electronic document circulation in general. So, in this regard, it is worth focusing on the quantifiable effects of the introduction of an automated electronic document management system in customs. This group of effects includes, firstly, cost savings, and secondly, time savings [1]. Both of these effects refer to both customs authorities and business entities

¹ Tsekhan, O.B. Indicators of a comprehensive assessment of the effectiveness of electronic document management / O.B. Tsehan // Technologies of informatization and management: materials of a scientific-practical conference, Minsk, 2012 / Belarusian State University; ed. : N.P. Fomich. - Minsk, 2012 .- S. 448-457

Let's move on to considering the effectiveness of the functioning of this system in the context of reducing time costs.

Let's consider the indicators related to the reduction of time costs in Table 1:

Table 1 - Indicators of the release of goods by the customs authorities of the Republic of Belarus, from 2016 to 2020

Indicator	2016	2017	2018	2019	2020
The share of exported goods, the release time of which does not exceed 10 minutes	73	75,5	82	87,5	92
The share of imported goods, the release time of which does not exceed 2 hours	23	53,5	74	83	90
The share of transit goods, the release time of which does not exceed 10 minutes	68	72	76	84	93
Share of automatic release of goods placed under the export customs procedure	2,92	13	20	47	60

Note – Proprietary development based on [1]

Let's analyze the indicators presented in the table. Taking into account the dynamics of the presented indicators, it can be judged that over the past 5 years, the customs authorities have made a big step forward in the direction of reducing the time for the release of imported and exported goods. Progress has been especially pronounced in the directions of the release of imported goods, as well as the automatic release of exported goods.

Considering that at this stage most of the operations related to the customs declaration of goods take place in electronic form, the system of electronic declaration of goods played one of the leading roles in achieving these indicators. Moreover, even without relying on statistical data, we can say that a system that allows a person to fill out and send a customs declaration, without forcing him to carry documents in paper form and spend extra time on transportation and waiting in queues, really allows you to avoid a large number of temporary costs for business entities.

Attention should be paid to the reduction in financial costs as well. Since the customs authorities must promote the development of foreign trade, the reduction of financial costs of foreign economic actors associated with customs clearance is an important goal of the customs service of the Republic.

Let's suppose that a Belarusian business entity will carry out 40 import operations per year. When performing these operations with the submission of customs declarations on paper,

¹ Official site of the customs authorities of the Republic of Belarus [Electronic resource]. - Access mode: <https://www.customs.gov.by/ru/>. - Date of access: 05.12.2021

most of the costs of a legal entity will be associated, first of all, with the temporary storage of goods in a temporary storage warehouse (hereinafter - TSW), since the period of temporary storage for paper declaration is approximately 3 days [1]. At the same time, when submitting a declaration in electronic form, a person will need to purchase an open certificate of an electronic digital signature key (hereinafter - EDS), fill out and send the declaration using the software "E-Declarant", developed by the republican unitary enterprise «Beltamozhservice». In practice, business entities, even when submitting a paper declaration, fill it out in the aforementioned software, but its cost will not be taken into account due to the fact that the costs of purchasing this product are one-time. Thus, the expenses of the entity when filling a declaration in paper form:

Temporary storage of goods for three days without unloading from a vehicle in accordance with established tariffs - *75 Belarusian rubles* [1];

Expenses for filling an electronic declaration:

Temporary storage of goods within 24 hours – *25 Belarusian rubles* [1];

The cost of an open EDS key certificate purchased for 2 years is approximately *100 Belarusian rubles* [2];

Let us take the above situation as a basis and estimate the costs incurred by the enterprise over 10 years in Table 2:

Table 2 - Comparison of enterprise expenses for 10 years

Declaration in paper form	Electronic declaration
1) $40 * 75 = 3000$ (bel. rub) – expenses per year	1) $40 * 25 = 1000$ (bel. rub) – expenses per year
2) $3000 * 10 = 30000$ (bel. rub) – expenses per 10 years	2) $1000 * 10 = 10000$ (bel. rub) – expenses per 10 years excluding digital signature;
	3) $10000 + (100*5) = 10500$ (bel. rub) – expenses per 10 years including digital signature;

Note – Proprietary development

As a result, in the case of active involvement of a business entity in foreign economic activity, declaring in electronic form is a cheaper option compared to the paper one. Thus, the difference over 10 years of participation in foreign trade amounted to *19,500 Belarusian rubles*, which is a significant saving for an average enterprise.

¹ Transport and logistics center "Brest-Beltamozhservice-2" [Electronic resource] // Site of RUE "Beltamozhservice". - Access mode: <https://declarant.by/ru/logistics/storage/>. - Date of access: 05.14.2021

² National Center for Electronic Services [Electronic resource]. - Access mode: <https://nces.by/pki/>. - Date of access: 05.14.2021

In addition, as mentioned earlier, the electronic declaration of goods and the submission of a declaration using the software "E-Declarant" require less time and effort on the part of the declarant. In other words, now one worker can do work, which previously took several workers to do at the same time. In this regard, enterprises have the opportunity to optimize costs by reducing the number of specialists in customs declaration.

It should also be noted that reducing the time spent on customs declarations contributes to the acceleration of goods turnover, which leads to a more efficient development of Belarusian enterprises. Thus, export-oriented enterprises are able to carry out more export operations within a certain period.

As a result of the work carried out, it can be concluded that this system can significantly reduce the time spent on customs declaration of goods, which, in turn, makes it possible to simplify goods turnover and contribute to the development of Belarusian foreign economic actors. In addition, the use of the system leads to a reduction in the financial costs of entities associated both directly with the process of customs declaration, and with other areas of operation of enterprises, including cost optimization. Thus, the electronic declaration system used by customs authorities of the Republic of Belarus is an effective means of speeding up customs clearance of goods, as well as a means of saving financial resources of enterprises.