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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.