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						
indicator	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	9 916 026 033	13 029 975 700	15 039 236 827	13 264 073 507	9 294 375 870		
resources							
Specific	23,08	23,82	24,96	21,52	16,94		
gravity, %	23,00	23,02	24,70	21,32	10,74		
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 author ¹

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 formating 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	$N_{\underline{0}}$	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.