

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.