

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.