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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).

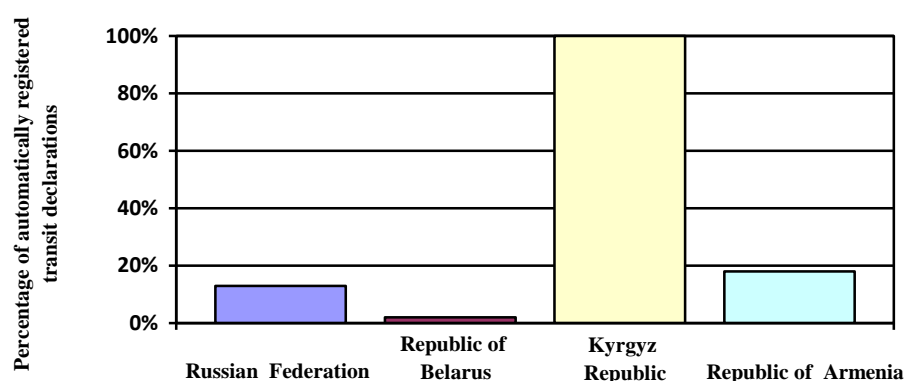


Fig. 1 Automatic registration of transit declarations in EAEU member states in 2020, %

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 fine ⁴.

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.