

the central office of the establishment 30–35% of officers go on duty, while the rest either work remotely or are on furlough. In large Russian airports customs officers, who manage carriage of passengers, are also on leave or furlough, due to reduced numbers of passengers at border crossings. Officers managing customs control of freight goods, in the event of virus contamination, were immediately quarantined. Their workplaces were filled by officers in reserve¹.

Support of vital customs officers activities in so difficult a period is exemplified by the activities of the SCC of the Republic of Belarus official representatives in the People`s Republic of China and Brussels (Belgium). Despite the pandemic Belarusian manufacturers were systematically accredited on the Chinese market, other than that a new Plan for Belarus-EU cooperation for 2020-2023 was signed.

Chinese customs and EAEU members` customs strengthened during the spread of the pandemic. In December 2020 the fourth session of the Belarusian-Chinese intergovernmental cooperation Committee was held in the form of a video conference. Within its framework a Commission on customs and quarantine cooperation was established. Talks about giving Belarusian “critical importance goods” simplified access to the Chinese market and forming sustainable logistics chains were set going. That helped to carry out joint action programs and create “road maps” to tighten production and trade contacts, connections between commercial entities of the two countries².

Barysionak Anastasia Mikhailovna

Belarusian State University, Republic of Belarus

The research advisor: Skirko Natalia Ivanovna, PhD in Economics, Associate Professor

«Problems and improvement of control for the application of deposits during the import of pre-decision goods to the EAEU customs territory»

Research Field:

Professional standards in the field of foreign economic activity: national and international components.

The Customs Code of the EAEU has brought pleasant changes and simplified the rules of the processes. Currently, you can issue a product without personally submitting the original documentation, and do it by filling out forms in electronic form. Also, the customs control of the

¹ Интервью Руслана Давыдова о работе таможи во время пандемии COVID-19 [Электронный ресурс] // Альта-Софт. – Режим доступа : https://www.alt.ru/external_news/73932/. – Дата доступа : 20.04.2021.

² Орловский, М. Коронавирус как новый вызов для международного сотрудничества / М. Орловский // Таможенный вестник. – 2021. – № 1. – С. 10–13.

EAEU Customs Code is much faster - up to 4 hours in the absence of errors and the submission of complete data about the object. In the design and some types of inspection, officials of the authorities practically do not take part. Their functions are assigned to automatic systems. At the same time, there are features of customs control related to the application of excise taxes on the import of goods. These include, first of all, the fact that customs operations and customs clearance in respect of goods are carried out only at specialized customs checkpoints.

Excisable goods are traditionally the object of special attention on the part of the state, which is a consequence of strict control by international organizations over these goods and high requirements for their safety, as well as a high level of taxation and the application of a wide range of state regulatory measures to them.

Special attention should now be paid to alcohol and tobacco products, as these products are subject to special control-marking with excise duty stamps. This circumstance justifies the need for increased customs control in respect of such goods. In addition, there is a need to concentrate the customs declaration of excisable goods in specialized customs authorities, which is explained by the specifics of such goods. Limiting the list of customs authorities that provide work with excisable goods can significantly reduce the number of offenses related to their foreign trade turnover. Customs authorities play an important role in controlling the import and export of excisable products.

Excise taxes are a type of indirect tax that is very widely used in the world tax practice. In contrast to the universal indirect tax (VAT), the excise tax is an individual tax on certain types of goods included in a special list. The excise tax performs a number of important functions, the main of which is the fiscal function, since, along with other taxes, duties and charges, excise taxes are used as a source of state revenue¹. In addition to the fiscal function, excise taxes have a regulatory value. To fully implement these functions, the state implements a number of procedures, among which an important place is occupied by customs control over the application of excise taxes when importing goods into the customs territory of the Eurasian Economic Union. Thanks to the control, the trade turnover in the country is regulated, the import of low-quality or prohibited products is stopped, and the payment of indirect taxes is recorded. Effective control over the application of excise taxes directly affects the replenishment of the country's budget, and, consequently, its economy.

In recent years, the market of excisable goods is under the influence of negative aspects related to the high level of its criminalization and the presence of problems that block the receipt

of this payment to the country's budget. Consequently, there is a need to analyze and find ways to improve control over the application of excise taxes when importing goods into the customs territory of the Eurasian Economic Union.

In the context of the functioning of the Eurasian Economic Union, the issues of control over the application of excise taxes when importing goods into the customs territory, harmonization of the tax legislation of the member States of the Eurasian Economic Union are relevant. The importance of the availability of scientific research on this issue is also due to the complexity of the process of transferring powers in the tax sphere by Member States to supranational regulators, since maintaining control over tax policy is one of the conditions for maintaining fiscal sovereignty.

Taxes are one of the most effective and universal state instruments aimed both at achieving fiscal goals and at controlling and regulating economic processes in the country.

The fiscal function of taxes is primary to all others, the formation of centralized funds to ensure the performance of this function has been and remains the basis of the fiscal sovereignty of the state.

It should also be noted that the regulatory function of taxes, which is an addition to the fiscal component, is predetermined by the active intervention of the state in the economic relations of economic entities in the framework of the implementation of economic and social tasks of the state³.

The turnover of excisable goods is a significant component of the consumer market, so to improve the effectiveness of customs control when importing excisable goods into the customs territory of the Eurasian Economic Union, it is necessary to analyze the process of control over the application of excise taxes. Excise taxes can be attributed to taxes that affect the regulation of demand for certain groups of goods. In general, we can say that the excise tax is an indirect tax that is paid by taxpayers who make transactions with excisable goods.

³Вериш Т.А. Проблемы взимания таможенных пошлин // Проблемы и перспективы экономики и управления. - 2015. - №12. - С. 248-251.

The manufacturer includes excise taxes and VAT in the sale price, which means that in the future these costs are only a price element. At the same time, a one-time deduction of this amount makes excise taxes much more favorable for companies, buyers, than VAT, which is applied repeatedly to the price of goods and, ultimately, the increased cost falls on the final consumer. The specified specifics of the calculation of excise taxes and VAT make the relationship between the tax system and inflation obvious. If the increase in the amount of VAT for each transaction with a product only stimulates the growth of inflation, then the regularity

and dispositivity of excise taxes allows you to minimize the increase in the cost of the product and make the market more stable. At the same time, excise taxes, VAT and customs duties cannot be completely excluded, even if it seems that this is the best way to exclude inflation. It is these taxes that allow you to replenish the state budget, as well as ensure the flow of funds to the budgets of the country's constituent entities.

The tax legislation of the Republic of Belarus assumes low excise tax rates in the form of a fixed amount in Belarusian rubles per physical unit of goods, that is, fixed (specific) rates.

Appendix 1 to the Tax Code of the Republic of Belarus provides for the differentiation of excise tax rates (Belarusian rubles per unit of taxation) depending on the date of tax collection.

For example, the excise tax on oil for diesel and (or) carburetor (injection) engines from January 1 to June 30 is 312.50, and from July 1 to December 31 - 327.50 Belarusian rubles.

As for the flow of contraband cigarettes to the Russian Federation, the main part of them comes from the Republic of Belarus. The production of cigarettes in the Republic of Belarus exceeds the demand in the domestic market by 2 times, which creates favorable conditions for their illegal export to neighboring countries. According to a study by one of the audit companies KPMG for 2020, the average price of a pack of cigarettes in the Russian Federation is 1.7 euros, and in the Republic of Belarus – 0.80 euros. Undoubtedly, it is necessary to actively introduce modern technologies that are already characterized by high efficiency and low cost: the control of goods subject to excise stamps can be carried out remotely by means of using a specialized application by consumers, with the help of which it is possible to further establish the presence and location of counterfeit products. Therefore, it may be worth paying attention not only to strengthening the control of goods that are subject to labeling, but also to eliminating the causes of the development of this illegal industry.

Table 1. Commodity structure of imports of excisable goods (in millions of US dollars)

HS Code	Product Name	2017 year	Share in imports (%) 2017 year	2018 year	Share in imports (%) 2018 year	2020 year	Share in imports (%) 2020 year
87	Transport vehicles	1748, 98	61, 13	2233, 16	64, 49	3354	67, 61
22	Alcoholic beverages	273, 26	12, 01	359, 09	15, 53	483	16, 42
24	Tobacco products	109, 36	8, 79	113, 71	8, 73	168, 21	8, 74
	Other	273, 68	12, 02	279, 62	8, 25	396, 78	8,23
	Total by import	2405, 28	100	2985, 58	100	4401, 99	100

According to the order following the results of the Eurasian Council, which was held at the end of November 2018, the members of the union should provide that from 2024, when calculating local excise tax rates on cigarettes, they proceed from the indicative rate of 35 euros per 1 thousand cigarettes (the average value from which a country can start when determining its excise tax) with deviations of no more than 20% both up and down, such an agreement was reached by the members of the union for the first time.

Table 2. Comparison of sparkling wine tax rates in the EAEU countries in 2020

EEU countries	Unit of measurement of the tax base	Tax rate (in percent and / or rubles per unit of measurement)	Volume of imported alcohol, million liters.
Russian Federation	1 liter of 100 % alcohol	36	21, 99
Republic of Belarus		27, 6	15,85
Republic of Kazakhstan		6, 1	11, 94
Republic of Armenia		13, 5	8, 27
Kyrgyz Republic		132, 4	7, 05

The size of the rates varies greatly, and the highest rate among these alcoholic products is set in the Kyrgyz Republic. This is due to the huge demand among the population of the Republic for imported alcoholic beverages, as well as the fact that alcoholic beverages are a priority in receiving customs payments, which directly form the budget of this state. Despite the fact that the tax legislation of the member States of the Union establishes, in general, comparable categories of goods subject to excise duty, in practice, differences still remain. For example, alcoholic beverages in the Russian Federation should contain a volume fraction of ethyl alcohol of more than 9 %, while in Belarus this figure should exceed 7 %. According to the results of the Intergovernmental Council of the EAEU countries, some agreements were reached, primarily related to the principles of collecting excise taxes on alcohol and tobacco products. In particular, it was possible to agree on the level of the indicative excise tax rate, which is characterized as the average rate for the EAEU member states, which will be a certain threshold value for further setting excise tax rates at the national level.

Based on the above, it can be concluded that within the framework of the Eurasian Economic Union, the participating countries have established similar categories of goods subject to excise duty. The reduction of the categories of excisable goods to a single list was carried out within the framework of the unification and harmonization of taxation of the member States of the Eurasian Economic Union. Within the framework of the single economic space, it is necessary to create equal competitive conditions for participants in the economic activities of the EAEU Member States.

Customs control of goods transported across the customs border is the most relevant issue, since its proper implementation ensures that the import (export) of prohibited and restricted goods is prevented. The main difficulty encountered not only in carrying out customs control, but also in the customs declaration of excisable goods, is the classification of goods as excisable. Despite the fact that the list of excisable goods is regulated, in practice, controversial situations arise. Problems arise with regard to alcohol-containing disinfectants, glass cleaning products, products soaked in alcohol, etc.

Also, as an important problem of the legal regulation of the movement of excisable goods, there is the fact that customs declaration and customs control are carried out according to the general rule. Since these goods provide a significant replenishment of the country's budget, it is necessary to issue a regulatory act regulating the procedure for the actions of officials of the authorized customs authorities when conducting customs control in respect of imported (exported) excisable goods.

The next problem is related to the under-delivery of customs payments, namely excise taxes, to the state budget. This is due to the fact that suppliers of excisable goods tend to underestimate the number of goods moved, and also pass off some goods for others. This will lead to a change in the customs value and classification code in accordance with the Commodity Nomenclature of Foreign economic Activity. For example, there were cases when collectible wines and cognacs were declared at the price of ordinary alcoholic beverages. The solution to this problem is to create a register and an electronic database of unscrupulous suppliers. The register and database should be updated by customs officials when violations related to the declaration and movement of excisable goods are detected. On the basis of the available information in the register and database, officials should carry out more detailed control of goods (for example, mandatory customs inspection) of suppliers included in the specified registers.

To improve the customs control of excisable goods, it can be proposed to improve a single interdepartmental information system that will contain information and documents about the excisable goods being moved. The system will serve as a source of preliminary information about exported and imported excisable goods. This will allow you to obtain all the necessary information and documents necessary for the purposes of customs declaration and customs control of such goods, as well as the identification of customs offenses. The official will be able to determine in advance the list of necessary forms of customs control. In addition, this system should provide real-time monitoring of the movement of excisable goods.

Thus, today the customs authorities, in the conditions of a dynamically developing market of excisable goods, are the main state structure for controlling their movement. To stop

the distribution of products without the presence of excise stamps and the application of other information, it is necessary: active cooperation of various executive authorities, as well as manufacturers and sellers; effective law enforcement and the inevitability of punishment; high fines for unscrupulous participants in foreign trade and other persons involved in the illegal turnover of products; confiscation and destruction of equipment of manufacturers of counterfeit products; equalization of excise taxes at the level of the EAEU member states.

Undoubtedly, it is necessary to actively introduce modern technologies that are already characterized by high efficiency and low cost: the control of goods subject to excise stamps can be carried out remotely by means of using a specialized application by consumers, with the help of which it is possible to further establish the presence and location of counterfeit products.

The above determines the special relevance of the chosen topic. In recent years, the market of excisable goods is under the influence of negative aspects associated with the high level of its criminalization. In this situation, it is extremely important for the state to respond to various possible violations of the law. Therefore, it can be concluded that control over the turnover of excisable goods is a global part of the work of customs authorities.

References

1. Официальный сайт Евразийской экономической комиссии (ЕЭК) — Режим доступа: <http://www.eurasiancommission.org/ru/Pages/library.aspx> — Дата доступа: 12.05.2021.
2. Об изменении ставок акцизов на подакцизные товары с 1 января 2020 г. // [Электронный ресурс]. — Режим доступа: <http://www.minfin.gov.by/ru/news/ba9bc2523a5047bd.html> — Дата доступа: 12.05.2021.
3. Вериш Т.А. Проблемы взимания таможенных пошлин // Проблемы и перспективы экономики и управления. - 2015. - №12. - С. 248-251.
4. Глушко Т.Ю. Рынки подакцизной продукции: становление и развитие налогообложения подакцизных товаров // РИСК: Ресурсы, Информация, Снабжение, Конкуренция. 2012. № 2.
5. Голик Е.Н. Экономическая природа акцизного налога и возможности ее реализации в практике отечественного налогообложения // Наука и образование: хозяйство и экономика; предпринимательство; право и управление. - 2014. - №3 (46).
6. Орлова А.А., Меньшиков А.А. Проблемы и перспективы развития акцизного налогообложения в Евразийском экономическом союзе: // Налоги и финансы. 2014. № 4 (24). С. 22–26.(51) — Дата доступа: 13.05.2021.