

make it possible to have electronic copies of documents required for customs control or for subsequent training based on artificial intelligence.

Improving the quality of communication between participants in foreign economic activity and customs authorities. The development of a system of communication and feedback from participants in foreign economic activity will reduce the level of corruption in the customs authorities, as well as receive various additional information from participants in foreign economic activity.

Taking into account the foregoing, it can be concluded that the EEU has the necessary technical, methodological and professional resources to implement this concept. The introduction of paperless cross-border trade will allow the EEU to reach a new technical level of cooperation in various areas of activity of customs authorities and international trade in general.

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### **«Functioning Process of the Electronic Declaration Center»**

*Research Field:*

*Simplification of the State Control Procedure.*

The information technologies development concerns all spheres of modern activity in the information society. Due to this development there exists an impact on the work of customs authorities. This impact makes it possible to carry out research as well as to implement pilot

projects which will be aimed at optimizing customs operations. The optimization means the acceleration of customs operations by customs authorities, and the reduction of costs and expenses for the subjects involved into the foreign economic activity. With the most profound analysis of this process we can conclude that the favorable conditions for the foreign economic activity are being formed.

In September 2020, a pilot project was launched by Minsk Regional Customs aiming at improving customs operations in the Electronic Declaration Center. In October, Mogilev Customs stepped into the project; Brest, Vitebsk, Gomel, and Grodno Regional Customs proceeded in November.

The Electronic Declaration Center is a specialized customs center with the competence to accept and control the goods declaration processes and other documentation processes in electronic form, as well as to process and issue goods. Customs operations are aimed at filing in a declaration for goods, as well as at performing actual customs control which is carried out by customs check points included in this center.

The experiment shows how the declarant, using the national automated customs declaration system, files a customs declaration in order to place goods under the customs procedure for the further issuing of those goods for the domestic consumption. The system either makes a decision on the issuing in automatic mode or sends it for the following consideration to the least loaded customs clearance check point which operates within this center (often not to the regional customs authority in which the goods are located).

The goals and objectives of the electronic declaration center are the following:

- 1) the optimization of the procedure for customs administration in terms of the uniform distribution of declarations between officials of the customs authorities of the Republic of Belarus;
- 2) the time reduction for the goods to be issued;
- 3) the distribution of the technology for the remote issue of goods;
- 4) the reduction of internal risks and, as a result, the prevention of the corruption (the exclusion of a personal contact between a customs official and the participants in foreign economic activity);
- 5) the transparency of the customs process with the operation of goods;
- 6) the reduction of financial costs related to customs operations for the participants in the foreign economic activity;
- 7) the minimization of the influence of the subjective factor, errors, or abuses during customs operations.

The received declaration is automatically passed to a less busy customs officer regardless of the location of the goods placed under the customs procedure. The customs inspection, the sampling of goods, if necessary, will be carried out by the customs officers in the region of activity in which the declared goods are located.

The technological basis for the work of the electronic declaration center is the remote issue of goods, on the one hand, as well as the provision of the electronic interaction between the customs authority which is considered to be the place where the declaration has been filed and the customs authority which is considered to be the place where the goods are to be issued, using the standard software. With the emergence and the development of the electronic declaration center, the territorial dependence of the goods and the declarant to the customs check point next to which the check point is located, ceased to exist.

The customs officer performs customs operations in accordance with the established norms of the Customs Code of the EAEU and the national legislation of the Republic of Belarus on customs regulation. The declarant may provide the documents required for the customs declaration and control by e-mail in the form of scanned copies.

The functioning of the electronic declaration center provides the checking of the declaration for its compliance with the criteria needed for the automatic issuing, before it is received for the following consideration by an official. If the declaration meets the established criteria, a decision is made without the participation of an official. Such a verification reduces the number of declarations received by officials and, as a result, optimizes the procedure for customs operations.

During the pandemic, the experiment with the electronic declaration center gained a particular relevance. The electronic declaration and the monitoring of its compliance with the prohibitions and restrictions, including technical regulation measures during the epidemic, played an important role. The documents and the information necessary for the performance of customs operations may not be provided to the customs authority if the information about such documents and the information taken from them, as well as other information can be obtained by customs authorities from the information systems of the State bodies of the EAEU Member States as part of the information interaction.

Due to the interchangeability of customs officers, the issuing of goods was carried out without a delay. According to the State Customs Committee, the load distribution between customs clearance check points contributed to the time reduction for the goods issuing.

With the transition of the electronic declaration center to the every-day operating stage, the conceptual principle of their work will not change: the interaction with customs clearance

check points where actual control is carried out will be based on the technology for the remote issuing of goods.

Since the EAEU Customs Code establishes the priority of the electronic form of documents submission, and is based on the specifics of the work of the electronic declaration center, the system improvements of its functioning are aimed at creating and developing the technologies that will exclude the negative remote and indirect participation of the declarant in the declaration procedures regardless of the declared goods categories (the implemented contactless method of dealing with almost random distributions of customs declarations between customs officials).

Despite the generally positive experience of the experiment, some problems were observed when using the electronic declaration center.

One of the difficulties is the problem of the information security, including ensuring the reliable and uninterrupted operation of the equipment, the communication channels, and the technology protection. This raised a need to comply with new parameters. With the active use of digital technologies, the dependence on the technical equipment of customs authorities, the quality work of the Unified Automated Information System, and other information resources increase. The information leaks, the data can be lost due to errors and malfunctions of the system. Currently, the main burden of data storage and its processing lies with customs check points and customs offices. The system stability should be ensured by a set of additional measures that will improve the reliability of the equipment and of the communication facilities, as well as will give constant monitoring of the information and of the technical service in terms of the uninterrupted operation of software systems and tools.

They are required to solve the interaction problems between the electronic declaration center and customs clearance check points (actual customs control) as well as between other functional units of Customs in the course of making or agreeing on decisions. For example, is not regulated the procedure of the actions of the electronic declaration center and the customs clearance check point when conducting customs examinations as part of the remote issuing of goods. It is necessary to legally fix the procedure for conducting customs examinations as well as amend the existing orders.

During the functioning of the electronic declaration center, there were such shortcomings as the irregularity of the declaration distribution, of the direction of their adjustments to the departmental customs clearance check points, which was different from that previously used by the declarant or customs representatives. There were problems in working out by the officials the procedures for information exchange of documents between the control points of customs

clearance and the points of customs clearance which will be issuing the goods. Therefore, the work to improve the functioning of the electronic declaration center should continue.

The analysis of the load factors which are involved in the work of the center of electronic declaration is carried out. Monitoring of this indicator makes it possible to assess the possibility of failures in the uniform distribution of declarations among customs clearance check points.

Summing up, the electronic declaration center is already an integral element of the system of customs authorities in Belarus, and its development is the main goal on the way to improve customs administration. The identified problems and the proposed recommendations will contribute to the acceleration and the simplification of the international trade, which is a priority task in modern circumstances, including the protection of the economic interests of the Republic of Belarus.

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### **«The concept of post-customs audit: its essence and effectiveness of implementation»**

*Research Field:*

*Customs and Business: Cooperation Challenges*

At the current stage of the functioning of the customs authorities of the different states, the actual direction of improving the effectiveness of their work is the development of the concept of post-customs audit, which accelerates the process of customs clearance, due to the reduction of customs control time during the movement of goods, allows to identify risks and weaknesses in the systems of importers or exporters by visiting their places of storage of goods, as well as the use of resources of customs authorities becomes more expedient, and this determines the relevance of the subject of this research.

Post-customs audit is successfully applied in many countries of the world and has a positive effect both for the state and for foreign trade participants. This is due to the fact that its application contributes to the simplification of customs procedures and the prevention of violations of customs legislation. According to Standard 6.8 of the Kyoto Convention (the International Convention on Simplification and Harmonization of Customs Procedures, signed in