

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

Kyoto on May 18, 1973), when conducting a post-customs audit, representatives of the customs service cooperate with the persons being audited, and the latter are interested in such checks¹.

According to the recommendations of the WCO on post-customs audit, if an organization conducts an audit of its documentation voluntarily, it gives it a number of preferences, such as:

- the ability to pass through the «green corridor»;
- the priority procedure for customs operations;
- the transition to an absolute electronic document flow when providing documents;
- a customs officer will not need to request documents for identical goods within the same contract;
- excludes contact with a representative of the customs authorities, except in cases of customs inspection or examination of goods².

Based on the above, we can propose the following concept of post-customs audit in the EAEU.

The purpose of the post-customs audit is to obtain guarantees that the customs declarations have been completed in accordance with the requirements of the legislation, customs payments have been accrued and paid in full and have been received by the budget, as well as to accomplish an analysis of the activities of the audited person by checking accounting and customs declarations.

The tasks of post-customs audit include:

1. Prevention of violation of the customs legislation of the EAEU by the client company.
2. Verification of the legality of operations carried out by participants of foreign economic activity.
3. Carrying out an economic analysis of the activities of client enterprises in order to identify risks in their implementation of foreign economic activity.
4. Documentary verification and confirmation of the reliability of operations related to the implementation of foreign economic operations of the enterprise.
5. Formation of a statistical database on the number and types of violations identified during the customs audit.

¹ Agapova, A.V. The possibilities of applying foreign experience in customs control after the release of goods in Russia/ A.V. Agapova // Scientific Journal of ITMO Research Institute. Series: Economics and Environmental management. 2014. -No. 4. - pp. 7-13.

² Dudova, M.V. Target directions for the development of customs control after the release of goods in the conditions of the Single Economic Space / M.V. Dudova // Bulletin of the University (State University of Management). 2014. - No. 8.- pp. 109-114.

6. Compilation of a database by customer client categories depending on the frequency and severity of violations.

7. Development of relevant methods of customs audit in order to reduce violations of customs legislation and to increase the efficiency of customs authorities.

The object of the post-customs audit is accounting books, invoices, document flow, commercial information, business goals, transactions after the import of goods, customs declarations.

The implementation of the proposed concept are carried out by such entities as representatives of customs authorities. In the structure of the customs authorities of the EAEU member states, it is necessary to form a post-customs audit unit, whose employees will be customs officers who have been trained under the training program for its implimentation. They will exercise their powers in the position of «customs auditor». At the same time, auditors and audit organizations will not be able to conduct inspections of persons engaged in foreign economic activity¹.

The concept assumes that the post-customs audit will consist of 8 stages. Let's characterize each of them.

Stage 1. The review preceding the audit.

At this stage, the customs authorities conduct a review of the activities of the person they are interested in and, based on the results of this review, decide whether it is advisable to conduct an audit at the place of activity of the audited person or to request the necessary documents. The adoption of such a decision depends on the scal and location of the audited person. During the review, the persons conducting the audit collect data concerning the structure of the audited organization, the nature and value of goods, data on expenses related to the sale of goods, and the accounting system is also should be studied. Based on the results of the review, representatives of customs authorities assess the weaknesses and strengths of the organization's activities within their competence.

Stage 2. Meeting with the importer.

At the first meeting with the importer, the customs auditor receives documents such as commercial invoices, purchase orders, invoices, records, contracts, agreements, inventory records, business correspondence, registers.

¹ Gorelova, I. V., Butenko, E. S. Development of the concept of postcustoms audit and its application in the Russian practice of customs administration / I.V. Gorelova // Electronic scientific journal «Customs and foreign economic activity of companies». 2017. - №1.

Stage 3. Meeting of the auditor and the representative of the audited person.

This stage involves a meeting of the customs auditor with an official representative of the audited person at the location of the customs authority. During the meeting, the subject, goals and objectives of the audit are discussed, and a coordinator is appointed – a representative of the audited company, who will directly interact with the customs auditor and be responsible for providing all necessary documents to the customs authorities.

Also, at this stage, an audit questionnaire may be completed. In such questionnaire, data concerning the organizational structure of the audited person, transactions, forms of payment, cost, goods and supplies are indicated.

Stage 4. Conducting internal corporate control.

The stage is based on the fact that before the start of the audit, the customs authorities encourage the audited person to conduct self-assessment, verification and analysis of their activities.

Stage 5. Coordination of the audit.

Throughout the entire time of the audit, the customs auditor informs the coordinator of the audited person about the expected results of the audit.

Stage 6. Final Conference.

At the final meeting, the customs auditor reports on the results of the audit and provides an opportunity to clarify the results of the conclusion so that the final report is prepared qualitatively. One copy of the prepared report should be handed to the audited person, and the second one to the relevant customs authority for making a final decision.

Stage 7. Final report.

The customs auditor draws up the final report and passes one copy to the coordinator of the person being checked, and leaves the second one at the customs authority.

Stage 8. Follow-up visit.

Representatives of the customs authorities may conduct a follow-up audit to ensure the implementation of the results and recommendations for changes.

In conclusion, it should be noted that post-customs audit has a positive effect on the development of the customs service due to the fact that:

1. The process of customs clearance is faster, because of the reduction of the time of customs control during the movement of goods.
2. Risk assessment and risk response become more accessible.
3. It becomes possible to identify risks and weaknesses in the systems of importers or exporters by visiting their places of storage of goods.

Thus, the proposed concept of post-customs audit makes it possible to use the resources of customs authorities more expediently and can bring a greater effect.

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«Information technologies in the field of transport»

Research Field:

Innovative technologies in international trade.

Currently, in order to include transport in the logistics system, it is necessary to informatize transport and provide it with telecommunication technologies. For example, in motor transport, the use of video indicators of operational data warning of congestion and accidents along the route, the introduction of a collision prevention system, the use of a navigation system in cars, transport management using satellite communications, which allows to optimize the route, and based on changes in the market – to re-target capacity in a more profitable direction. These information technologies greatly facilitate the organization and management of transport processes. Let's take a closer look at some of them.

1. Satellite transport monitoring systems

Satellite transport monitoring is a mobile object monitoring system based on satellite navigation systems, cellular and/or radio communication equipment and technologies, computer technology and digital maps.

The principle of operation is to track and analyze the spatial and temporal coordinates of the vehicle. There are 2 monitoring options: online – with remote transmission of coordinate information and offline – information is read upon arrival at the control room.

A mobile module is installed on the vehicle. It allows you to transmit data using wireless networks of mobile operators. The received data is analyzed and given to the dispatcher. In the offline version, there is no need for remote data transmission, which allows to use cheaper mobile modules and refuse the services of mobile operators¹.

The mobile module can be built on the basis of satellite signal receivers operating in NAVSTAR GPS or GLONASS standards. At the same time, in comparison with NAVSTAR

¹ Kurochkin, D.V. Transport logistics: practice. manual / D.V. Kurochkin. – Minsk: Alpha Book, 2018. – 636 p.