

belonging to headings other than those mentioned above accounted for a small share of the total value of exports and imports of goods of group 97 of Commodity Nomenclature of Foreign Economic Activity.¹

In this regard, the control of the movement of cultural property is one of the priorities at the present stage. Cultural property belongs to the category of goods, in respect of which there is the permissing procedure of import into the customs territory of the EAEU and (or) export from the customs territory of the EAEU, in accordance with the Decision of the Board of the Eurasian Economic Commission 30 «On non-tariff regulation measures». According to the Criminal Code of the Republic of Belarus, deliberate non-return of historical and cultural property, if such return is mandatory, is punishable by imprisonment for up to seven years, with or without a fine. The social danger of this crime lies in the potential loss of unique works of art, antiques, which are the common heritage. The export of such cultural property from the territory of the Republic of Belarus is carried out solely on the basis of a conclusion (authorization document) issued by the Ministry of Culture in accordance with the established procedure.

According to data from the State Customs Committee, in 2021 the customs authorities of the Republic of Belarus identified 17 offences related to the illicit movement of cultural property. The objects of the offense were: furniture, household items, in the amount of 827 pcs., coins in the amount of 181 pcs., icon in the amount of 406 units, cold weapons (knives) in the amount of 10 units, medals costed more than 218 thousand Belarussian rubles.²

Thus, it should be understood that the control of the movement of cultural property is of particular relevance today because of the high potential risk of the loss of unique works of art, which are the common heritage of the nation.

Mazurok Aleksey Nikolayevich

Belarusian State University of Transport, The Republic of Belarus

The research advisor: Piatrou-Rudakouski Anton Piatrovich, PhD in Economics, Associate
Professor

«Prospective directions for the development of customs and tariff regulation in the EAEU»

¹ Interactive information and analysis system for the dissemination of official statistical information// National Statistical Committee of the Republic of Belarus [Electronic resource]. - Access mode: <http://dataportal.belstat.gov.by/AggregatedDb>. – Access date: 20.03.2021.

² Law enforcement activities for 2021// Customs authorities of the Republic of Belarus. [Electronic resource] - Access mode: <https://www.customs.gov.by/pravookhranitelnaya-deyatelnost/pravookhranitelnaya-deyatelnost-za-2021-god/>. – Access date: 10.04.2022.

Research Field:
Customs and Business: Cooperation Challenges

The foreign trade policy of the EAEU is aimed at promoting the sustainable economic development of the EAEU member states, diversifying economies, innovative development, accelerating integration processes and, in general, further developing the EAEU as an effective and competitive integration association within the global economy. Economic management methods in the field of foreign trade policy are implemented through the development of a unified customs and tariff regulation of foreign economic activity in the EAEU. The unified customs and tariff regulation is based on the application of the EAEU Unified Customs Tariff (hereinafter referred to as the EAEU UCT), which is a set of customs duty rates that are mandatory for assessment when performing import foreign trade operations, taking into account possible benefits (exemptions from the tariff)¹.

The main purpose of customs duties, as a reflection of the indirect nature of their collection, is to regulate the import of goods into the territory of the Republic of Belarus based on the domestic market conditions and the potential of domestic producers. Customs duties are applied for the following main purposes:

- optimization of the import structure;
- protection of the internal market;
- modernization of domestic production;
- integration into international markets;
- replenishment of the revenue part of the budget².

The legal basis for customs and tariff regulation within the EAEU is the Treaty on the Eurasian Economic Union dated May 29, 2014 (hereinafter referred to as the Treaty on the EAEU), the Protocol on the Unified Customs and Tariff Regulation (Appendix No. 6 to the Treaty on the EAEU), the Customs Code of the EAEU, the Decision of the Council of the Eurasian Economic Commission dated July 16, 2012 No. 54 «On approval of the unified Commodity Nomenclature for Foreign Economic Activity of the Eurasian Economic Union and the Unified Customs Tariff of the Eurasian Economic Union» (as amended on April 13, 2021), Decision of the Customs Union Commission dated November 27, 2009 No. 130 «On the unified

¹ Kolesnikov, A. Improving the mechanism of customs and tariff regulation in the Eurasian Economic Union / A. Kolesnikov, O. Lushkevich // Market of transport services (problems of efficiency increasing) / Belarusian State University of Transport. – Homiel, 2018. – № 1(11). – P. 122-132.

² Batashev, R. Specifics and mechanisms for the application of customs duties in the regulation of foreign economic activity / R. Batashev // Economics and business: theory and practice. – 2020. – №12-1. – P. 76-80.

customs and tariff regulation of the Eurasian Economic Union»(as amended on April 23, 2021 No. 33).

The EAEU UCT establishes the rates of import customs duties, which are the main instrument of customs and tariff regulation. However, there are additional instruments directly related to the application of the EAEU UCT duty rates, including tariff quotas, tariff incentives and tariff preferences. These tools make it possible to reduce the rates of import customs duties established by the EAEU UCT, subject to certain conditions.

The effectiveness of customs tariff regulation largely depends on the degree of detail of the commodity nomenclature and the level of differentiation of customs duty rates of the tariff. These two indicators are closely related to each other. In the EAEU UCT, the most commonly used rates are 3%, 5%, 10% and 15%¹.

The EAEU UCT, with a high degree of detail of the commodity nomenclature, is characterized by a low level of differentiation of customs duty rates. It indicates that it is impossible to fully implement the protective and regulatory functions of customs and tariff regulation, since such differentiation does not allow taking into account the specifics of the production and consumption of specific goods, selective and targeted application tariff.

Let us consider the example of goods from groups 72 and 73. Goods 7203 10 000 0 «Products of direct reduction of iron ore», 7207 11 110 0 «Semi-finished products made of iron or non-alloy steel containing less than 0.25 wt.% carbon of rectangular (including square) cross-section less than double thickness rolled or continuous cast from free-cutting steel» and 7304 11 000 1 «Pipes for oil or gas pipelines made of corrosion-resistant steel intended for operation in an environment containing hydrogen sulfide (H₂S)». From this example, it follows that iron as a raw material, semi-finished products from it and some finished products can be imported at equal tariff rates.

In product group 72, there is another of the problems described: the separation of product lines is too detailed. In the section «Primary products; products in the form of granules or powder» (headings 7201-7205) all product lines except commodity group 7204 are subject to an import duty rate of 5%, so some examples of differentiation such as «containing 1wt.% or less silicon» and «containing 1 wt.% or more silicon», subject to equal rates, do not seem to be necessary.

One of the main conditions for achieving effective customs and tariff regulation is the necessity to understand the goals that need to be achieved. The objectives of the application of

¹ Treaty on the Eurasian Economic Union [Electronic source] : [signed in Astana on May 29, 2014] // National Legal Internet-Portal of the Republic of Belarus. – Access mode : <http://www.pravo.by>. – Access date : 16.04.2022.

the Common Customs Tariff are described in Art. 42 of the Treaty on the EAEU. However, the goals set cannot be estimated in terms of the criterion «effectiveness - the degree of their achievement of goals» for the following reasons:

- it is determined that conditions must be provided for the effective integration of the Union into the world economy but it is not defined what serves as evidence of the effective integration of the Union into the world economy;
- no signs have been formulated that make it possible to objectively assess the degree (measure) of achieving rationalization of the commodity structure of the import of goods, the rational ratio of the export and import of goods;
- there is no fixed criterion to establish what changes in the structure of production and in the structure of consumption of goods in the EAEU (not in individual states, but in the Union as a whole) indicate progressive changes and what should be attributed to regressive changes;
- it is not established which sectors of the Union's economy should be supported.

The presence of an insufficiently effective customs tariff regulation mechanism in the EAEU hinders the implementation of an active and integral customs policy of the Union and does not create conditions for ensuring the economic security of the Member States.

Improving the efficiency of the current EAEU UCT by changing its structure and observing the basic principles of construction will allow achieving higher revenues to the state budget and high accuracy in managing the flow of foreign goods. The diversity and specificity of the influence of the customs tariff on the development of foreign trade relations and the economy of both the Member States individually and the Union as a whole require a balanced approach to determining the level of duties, taking into account the totality of possible consequences. In the context of the globalization of world economic relations, the competitiveness of domestic goods, services, enterprises and the country as a whole has become a complex indicator that determines the future of the country. Thus, it is extremely important to fulfill the strategic task for Belarus to enter the world economy as a harmoniously developed country that owns modern management and production technologies. Within the framework of this direction, keeping in mind the problems identified in the course of a comprehensive analysis of the current EAEU UCT, we consider it necessary to make the following proposals:

- exclusion of division into sub-items and sub-sub-items of those commodity items of the EAEU UCT, where the detailing is not justified from an economic point of view;

- increasing the level of differentiation of the EAEU UCT rates for goods items with a wide gap in the EAEU UCT customs duty rates for various sub-items through the introduction of the practice of applying customs duty rates containing tenths and hundredths;
- increasing the level of compliance with the principle of tariff escalation in the EAEU UCT by reducing the rates of import customs duties on semi-finished products relative to the rates on finished products, which will increase the level of protection of finished products and stimulate its production.

Marinich Yana Nikolaevna, Chislova Elizaveta Vadimovna

Belarusian State University, The Republic of Belarus

The research advisor: Tararyshkina Lyubov Ivanovna, PhD in Economics, Associate Professor

«Automated customs clearance systems using the EAEU, EU, ASEAN and MERCOSUR as examples»

Research Field:

Innovative technologies in international trade

All goods crossing the border of a country go through a number of special procedures, including customs clearance. In order to simplify and accelerate customs clearance, each country has introduced its own automated system. The aim of this research is to investigate the application of such systems in the case of representatives of the four biggest integration bodies. The relevance of this study is to seek the benefits of using customs clearance systems in different countries to improve the systems already in place and implement them in interested countries.

Within the framework of the Eurasian Economic Union (EAEU), let us consider an automated customs clearance system based on the example of the Republic of Kazakhstan. Since 1 April 2018, the customs authorities of the Republic of Kazakhstan have been using the ASTANA-1 automated information system based on ASYCUDA for customs declaration in all customs procedures. The introduction of the integrated customs component of the automated system of customs and tax administration Astana-1 made it possible to optimise customs procedures and reduce the administrative and time costs of participants in foreign economic activity in the Republic of Kazakhstan¹.

The clearance process, from goods import to clearance, allows participants of foreign economic activity, being on a single information platform, to perform any operation, from

¹ Electronic declaration of IS Astana-1 [Electronic resource] // Taxes in Kazakhstan. – Access mode: <https://nalogikz.kz/docs/yelektronnoe-deklarirovanie-is-astana-1-2.html> - Date of access: 22.04.2022.