

- 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.

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#### **«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 Kazakhstan<sup>1</sup>.

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

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<sup>1</sup> 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.

preliminary information to control after the release of goods, which significantly accelerates the processing of data. The automated Astana-1 system allows preliminary information to be formed, which is then transformed into a transit declaration. Once the goods have arrived at their destination, it is taken into account in the creation of an electronic storage document, which in turn is automatically used in the formation of the goods declaration. Automatic registration of goods declarations as well as automatic release of declarations is provided for. In the Astana-1 information system, customs declaration is carried out along the following channels:

1. Green channel (in the absence of risks the release is carried out, with the time for release not more than 1 minute).
2. Blue channel (risk profile actions are focused on control of customs value, classification of goods and country of origin).
3. Yellow channel (in cases of deviation of statistical value of goods from the customs value indicator).
4. Red channel (additional customs control measures are assigned).

Another obvious advantage is the reduction of additional costs for businesses, such as the cost of storing goods in temporary storage warehouses, payment for the services of brokers, etc. The electronic exchange of information between a foreign trade participant and customs authorities is also convenient<sup>1</sup>.

Another key integration association is the European Union (EU). Here let us highlight the ATLAS system in Germany. ATLAS is a German Customs administration system that provides digital and automated clearance and control of the cross-border movement of goods. Documents such as customs declarations or import duty notifications are submitted electronically and transmitted to the customs office. Relevant decisions and notifications from the customs office are also sent digitally.

An advantage of ATLAS is the speeding up of registration procedures. Under ATLAS, documents such as invoices or preferential documents can be dispensed with in most cases. Further speeding up the procedure is achieved by enabling the customs declaration to be submitted to ATLAS in advance, i.e. before the actual arrival of the goods. This means that the goods can be decided in advance and can also be received earlier.

The following procedures can be fully handled with ATLAS IT support: *import*; *export*; *dispatch ATLAS (NCTS)* (NCTS stands for New Computerized Transit System. The ATLAS

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<sup>1</sup> Electronic customs clearance using IS «Astana-1»[Electronic resource] // News of Kazakhstan as of today, latest world news, legislation. – Access mode: <https://www.zakon.kz/4983787-elektronnoe-tamozhennoe-deklarirovanie.html>- Date of access: 22.04.2022.

transit system is used to handle the transfer to transit procedures as well as the termination and discharge of transit procedures. Simplified «Authorised Consignor» and «Authorised Consignee» or «Authorised Consignee TIR» procedures are supported through a foreign trade participant interface); *ATLAS-EAS* (consolidated entry and exit declarations) allows electronic submission of declarations to customs authorities<sup>1</sup>.

Consider the National Trade Platform of Singapore, an ASEAN member. The Network Trading Platform (NTP) is a universal trade and logistics ecosystem that supports digitalization efforts and connects players across the trade value chain, in Singapore and abroad. Its goal is to lay the groundwork for Singapore to become a leading hub for trade, supply chain and trade finance. The advantage of the NTP system is that it is a universal trade information management system linked to other platforms. This next-generation system offers a wide range of trading services and combines an open, innovative mechanism for developing analytics and new services using cross-industry data, includes a processing center that enables reuse of data to reduce costs and streamline processes.

Singapore's National Trading Platform allows for tri-state, state-to-state and business-to-business collaboration in a single information environment, providing a wide range of government and business services that are available online. As Singapore's National Trade Platform is supposed to be an open innovation platform, it also highlights potential new services to ensure «continuous trade»: *market insight* (online experts, updating trade news, gathering market and activity information); *customer search* (crowdsourcing products and services, partner information); *document creation* (cloud-based system); *trade financing* (e-commerce finance portal); *delivery arrangement* (multimodal service through Singapore, selection of vessel for dangerous cargo); customs declaration, etc<sup>2</sup>.

In the MERCOSUR subregional economic and trade union, comprising Argentina, Brazil, Paraguay and Uruguay, the Single Window for Foreign Trade (VUCE) serves as an automated customs clearance system. This platform is a facilitation mechanism, which is the only way to receive and process information related to foreign trade transactions. It also focuses on regulating the issuance of permits and certificates required by current regulations for import,

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<sup>1</sup> ATLAS. Customs System. LIS Logistics Software [Electronic resource] // Logistische Informationssysteme AG. – Access mode: <https://www.lis.eu/en/lexikon/atlas/> – Date of access: 22.04.2022.

<sup>2</sup> Koh, J. New Approaches for Single Window Development. National trade platform as a promising model of «single window» in the Republic of Singapore [Electronic resource] // International scientific-practical conference on cross-border paperless trade «Single Window on the crest of a new technological mode». - Access mode: [http://www.eurasiancommission.org/ru/act/tam\\_sotr/edi...](http://www.eurasiancommission.org/ru/act/tam_sotr/edi...) - Date of access: 19.04.2022.

export and transit operations of goods<sup>1</sup>. The «Single Window for Foreign Trade» includes government agencies involved in foreign trade operations as well as private sector organizations and foreign trade companies registered in special customs registries.

The main objectives of this mechanism are: facilitation and acceleration of international operations that contribute to competitiveness and economic development; improvement of quality, efficiency, customs risk management, security, harmonization and responsiveness of processes and controls; strengthening public protection with regard to the quality of food and medicines, smuggling of cultural property, counterfeiting, hazardous waste, drug trafficking and others.

VUCE is designed as a comprehensive services platform that facilitates compliance with non-tariff rules and restrictions prior to customs clearance, provides transparency, simplifies and empowers foreign trade operations and facilitates their logistics.

Having analyzed the above-mentioned automated customs clearance systems, we can conclude that these systems are quite similar, as they have similar objectives. In some countries, these systems are the latest introduction, and in some countries similar systems have been in use for years. Each country has its own algorithm for customs clearance of goods, as well as unique interaction with other government agencies. But in spite of this, all systems have the same objective: simplification and acceleration of customs clearance, which is successfully implemented thanks to information technology in order to speed up foreign trade operations.

The automated customs clearance systems that we studied are of interest from the perspective of their possible implementation in other countries as well.

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**«Comparative characteristics of US and EU import tariffs in the context of  
Belarusian export»**

*Research Field:  
Foreign practice of application of customs tariffs*

The customs tariff policy and the customs tariff are the bases of facilitation international trade. Various methods for the application of measures and instruments of customs and tariff

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<sup>1</sup> Qué es la VUCE? [Electronic resource] // AFIP. - Access mode: <https://www.afip.gob.ar/vuce/caracteristicas/definici...> - Date of access: 18.04.2022.