

2. Documentary proof of origin;
3. Direct purchase rule;
4. Direct delivery rule;
5. Administrative cooperation.

When conducting customs control of the origin of goods, documents on the origin of goods, information on the origin of goods declared in the customs declaration or contained in documents submitted to the customs authorities, including the accuracy of the information contained in the documents on the origin of goods, as well as the authenticity of certificates of origin of goods, the correctness of their registration and (or) filling in, are checked. In case of violations in the documents on the origin of goods, tariff preferences in respect of imported goods are not provided. However, economic entities have the right to restore tariff preferences.

In this regard, it is worth paying attention to Article 49 of the EAEU Labor Code, which establishes a new competence of the EEC in terms of determining the procedure for restoring tariff preferences. Prior to the implementation of this competence by the EEC, transitional provisions will be in effect in accordance with Article 446 of the EAEU Customs Code, suggesting the possibility of restoring tariff preferences within one year from the date of registration of the customs declaration.

#### List of used literature

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2. Fundamentals of customs regulation: textbook. manual / O.V. Makarevich: GIPKiPK of the customs authorities of the Republic of Belarus. – Minsk, 2015. – p. 121
3. Decision of the EEC Council No. 60 of 14.06.2016 «On approval of the rules for determining the origin of goods from developing and least developed countries» [Electronic resource] / Electronic version Consultant plus. – 2022. – Access mode: [http://www.consultant.ru/document/cons\\_doc\\_LAW\\_163855/](http://www.consultant.ru/document/cons_doc_LAW_163855/) – Access date: 18.04.2022.

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## **«E-commerce operator: prospects for the creation of a new institution in the field of customs affairs»**

*Research Field:  
Customs and Business: Cooperation Challenges.*

In the current context of digitalization and the rapid development of cross-border Internet trade the «traditional» trading system does not correspond to the new market that has formed in the EAEU. The implementation of the institution of the e-commerce operator will make it possible to guarantee the payment of customs duties, comply with technical regulations, ensure that all rules and restrictions and formalities are met and significantly speed up the process of delivering goods to the consumer.

Despite numerous benefits that e-commerce brings there are a number of problems that hinder its development. These problems are caused by unregulated questions of legislation.

These problems include:

1. Lack of specialized rules for e-commerce.
2. The problems of a consumer's protection.
3. Risks of confidential information leakage.
4. Reduced competitiveness of domestic producers.
5. Inability of public authorities to regulate e-commerce<sup>1</sup>.

Since 2020, in order to solve these problems, the EAEU has been taking measures to bring changes to the legal framework for e-commerce and to create a unified legal framework for it<sup>2</sup>.

These measures include the following innovations:

1. A separate category of e-commerce goods.
2. A new type of declaration – e-commerce goods declaration.
3. The institute of the e-commerce operator.
4. Customs (bonded) warehouses for e-commerce goods.
5. Notification procedure for compliance with EAEU technical regulations<sup>3</sup>.

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<sup>1</sup> Speech by EEC Trade Minister Andrei Slepnev [Electronic resource]. – Access mode: <https://eec.eaeunion.org/news/speech/andrey-slepnev-o-starte-pilotnogo-proekta-v-eaes-po-overshenstvovaniyu-processov-regulirovaniya-vneshney-elektronnoy-torgovli>. – Access date: 17.04.2022.

<sup>2</sup> RUE «Beltamozhservice» [Electronic resource]. – Access mode: <https://declarant.by/ru/news/provedenie-pilotnogo-proekta-v-oblasti-vneshney-elektronnoy-torgovli>. Access date: 17.04.2022.

<sup>3</sup> Speech by EEC Trade Minister Andrei Slepnev [Electronic resource]. – Access mode: <https://eec.eaeunion.org/news/speech/andrey-slepnev-o-starte-pilotnogo-proekta-v-eaes-po-overshenstvovaniyu-processov-regulirovaniya-vneshney-elektronnoy-torgovli>. – Access date: 17.04.2022.

The creation of the e-commerce operator as a new institution in the field of customs affairs is a key factor in the implementation of these areas. For this reason, special attention in the formation of the draft Protocol amending the Community Customs Code contained in EEC Collegium Order No. 102 of 13 July 2021 «On the draft Protocol amending the Treaty on the Community Customs Code of 11 April 2017»<sup>1</sup> is paid to the legal regulation of this institution's activities.

The process of creating regulatory framework for e-commerce in a rapidly changing environment makes it necessary to respond to these changes and take appropriate measures to deal with the situation. It is important to establish a mechanism to test the law in practice.

The most effective way of doing this is to organize a pilot project which was launched by EEC Council Order No. 7 of 05.04.2021 «On certain issues of a Pilot Project (Experiment) in the field of external merchandise e-commerce in the member states of the Eurasian Economic Union»<sup>2</sup>. The Order stipulates that the EAEU member states independently determine the legal persons participating in the project as e-commerce operators. In the Republic of Belarus, for example, participants in the pilot project are RUE «Belpost», RUE «Beltamozhservice», LLC «Ruzspedition», JSC «China Merchants»<sup>3</sup>. EEC Council Order No. 7 defines the responsibilities of e-commerce operators participating in the experiment. In this regard the functions of the e-commerce operator can be divided into three groups: the customs formalities function, the logistics function and the information function.

The *customs formalities function* involves delegating to the e-commerce operator the authority to calculate, pay customs duties, fill out declarations, carry out customs operations and interact with customs authorities by sending them the information provided by foreign Internet marketplaces. In other words, the e-commerce operator is a mediator, a bridge between the Internet marketplace and the consumer and the Internet marketplace and the customs authority<sup>4</sup>. The interaction between the consumer and the e-commerce operator involves payment for the services which raises the logical question of whether it makes sense for the consumer to contact the e-commerce operator in this case and whether the cost exceeds the benefits of the interaction.

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<sup>1</sup> EEC Collegium Order No. 102 of 13 July 2021 «On the draft Protocol amending the Treaty on the Community Customs Code of 11 April 2017» [Electronic resource]. – Access mode: [https://docs.eaeunion.org/docs/ru-ru/01429767/err\\_16072021\\_102](https://docs.eaeunion.org/docs/ru-ru/01429767/err_16072021_102). Access date: 17.04.2022

<sup>2</sup> EEC Council Order No. 7 of 05.04.2021 «On Certain Issues of a Pilot Project (Experiment) in the Field of external merchandise e-commerce in the Member States of the Eurasian Economic Union». [Electronic resource]. – Access mode: [https://docs.eaeunion.org/docs/ru-ru/01429260/err\\_19052021\\_7](https://docs.eaeunion.org/docs/ru-ru/01429260/err_19052021_7). Access date: 17.04.2022.

<sup>3</sup> RUE «Beltamozhservice» [Electronic resource]. – Access mode: <https://declarant.by/ru/news/provedenie-pilotnogo-proekta-v-oblasti-vneshney-elektronnoy-torgovli>. Access date: 17.04.2022.

<sup>4</sup> Speech by EEC Trade Minister Andrei Slepnev [Electronic resource]. – Access mode: <https://eec.eaeunion.org/news/speech/andrey-slepnev-o-starte-pilotnogo-proekta-v-eaes-po-overshenstvovaniyu-processov-regulirovaniya-vneshney-elektronnoy-torgovli>. – Access date: 17.04.2022.

However, it should be noted that e-commerce through the operator speeds up the process of getting the desired goods to the consumer and minimizes time costs and it is likely that in the near future e-commerce will be conducted only by the institution of the operator.

The *logistics function* consists of the storage of goods in customs and bonded warehouses and their further sale to the consumer. The e-commerce operator delivers the goods to the warehouse and then stores them until they are sent to the consumer. The release of goods in this case may take place before the goods declaration. It should be noted that the express cargo declaration is now used for e-commerce goods<sup>1</sup>. However, in the future it is planned to use the e-commerce goods declaration for that purpose which makes it necessary to fix legally the form and procedure for filling in such kind of a declaration.

The *information function* is to warn Internet marketplaces of the need to follow a notification procedure in order to comply with the technical regulations of the EAEU and to facilitate monitoring by public authorities the compliance of Internet marketplaces with this procedure<sup>2</sup>. Within the framework of the Pilot project EEC Council Order No. 7 approved the list of goods to which the notification procedure is recommended to be applied. This list includes items such as tricycles, children's balls, children's pools, electronic games, construction kits, etc.<sup>3</sup> The question of expanding the list of goods in respect of which the notification procedure is required and the adoption by the EAEU member states of a unified list of such goods seems relevant as these measures are necessary to ensure the safety of e-commerce products and their compliance with the requirements of the EAEU technical regulations.

Testing these functions in practice will make it possible to adopt the regulatory legal framework developed in accordance with the EEC Collegium Order No. 102 to create a new institution of activity in the field of customs affairs and, consequently, a new chapter in the Community Customs Code which provides for the determination of activities of the e-commerce operator, development of conditions for inclusion in the registry, grounds for exclusion from the registry, rights, duties and responsibilities of the e-commerce operator. The creation of a new institution of activity in the field of customs affairs makes it necessary to develop in the EAEU

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<sup>1</sup> Speech by EEC Trade Minister Andrei Slepnev [Electronic resource]. – Access mode: <https://eec.eaeunion.org/news/speech/andrey-slepnev-o-starte-pilotnogo-proekta-v-eaes-po-overshenstvovaniyu-processov-regulirovaniya-vneshney-elektronnoy-torgovli>. – Access date: 17.04.2022.

<sup>2</sup> Speech by EEC Trade Minister Andrei Slepnev [Electronic resource]. – Access mode: <https://eec.eaeunion.org/news/speech/andrey-slepnev-o-starte-pilotnogo-proekta-v-eaes-po-overshenstvovaniyu-processov-regulirovaniya-vneshney-elektronnoy-torgovli>. – Access date: 17.04.2022.

<sup>3</sup> EEC Council Order No. 7 of 05.04.2021 «On Certain Issues of a Pilot Project (Experiment) in the Field of external merchandise e-commerce in the Member States of the Eurasian Economic Union». [Electronic resource]. – Access mode: [https://docs.eaeunion.org/docs/ru-ru/01429260/err\\_19052021\\_7](https://docs.eaeunion.org/docs/ru-ru/01429260/err_19052021_7). Access date: 17.04.2022.

member states a procedure for including such persons in the relevant registries as well as a procedure for maintaining these registries by customs authorities.

Therefore, the creation of the institute of e-commerce operator as a new institute of activity in the field of customs affairs which will act as a mediator performing customs formalities, logistical and information functions in the field of e-commerce and allowing to form a safe and transparent environment for all participants of e-commerce and to provide a reliable and effective mechanism of their interaction. Testing all aspects of the e-commerce operator's activities in the pilot project will make it possible to build a competent legal framework for its successful functioning which will contribute to solving the main problems of e-commerce, helping its development and improving the mechanism of its implementation.

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### **«Transport documents and transport tariffs»**

The main goal of the country's economic development is to obtain maximum profit with minimal costs. To achieve these goals, the state uses transport tariffs.

The role of transport tariffs is increasing in the formation of the modern market of transport services.

Transport tariffs help to set the basic cost for both transportation and goods [1].

Also, the transportation of goods cannot be carried out without a number of documents: declarations, acts, invoices. Each type of transport is characterized by its own set of documents and its own tariffs for the transportation of goods.

There are several types of transportation: transportation by road, rail transportation, transportation by water and air transport, as well as transportation by pipeline.

The main documents for the transportation of goods are T-1 – Transit Declaration, EX-1 – Export Declaration, AAD – Administrative Accompanying Document, Bill of Lading - Bill of Lading, Sea Waybill, TIR - TIR Carnet, CMR - Road Waybill, Airwaybill - Air Waybill, Railway Waybill, Packing List, Invoice, Zezwolenie, Certificate of origin of the goods [2].

The basis of transport documents is information about the goods, sender, recipient, carrier.

For better transportation, the state uses transport tariffs.