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### **«Advantages of the technology of non-transit delivery of goods»**

*Research Field:*

*Customs and business: problems of cooperation*

The development of the economy of any state in terms of export orientation is impossible without the creation of an efficiently functioning logistics environment. Experts of the World Bank call the customs system and related difficulties in international transportation a weak link in the logistics system of Belarus. There is a lack of integration of information technologies into the process of customs clearance of goods, which reduces the throughput of border crossings and poses new challenges for the customs authorities to improve their activities<sup>1</sup>.

In modern conditions, the Republic of Belarus needs to consolidate its place in international foreign trade flows, including transit traffic. The main factors for increasing transit attractiveness should be a reduction in the time of delivery of goods and a reduction in financial costs. Improvement of customs transit includes the issues of simplification of customs operations, ensuring the payment of taxes and customs payments, information interaction between participants in customs transit and customs authorities.

When goods are imported into the customs territory of the EAEU for the purpose of their delivery to the recipient, they must be placed under the customs procedure of customs transit. In this case, the goods are transported from the customs authority at the place of arrival to the place of delivery, which is a temporary storage warehouse with a customs clearance point located in it.

In accordance with Article 88 of the Customs Code of the EAEU, it is allowed to transport foreign goods from the place of arrival to a place of temporary storage that is not located at the place of arrival, both with and without placement under the transit customs procedure in cases and in the manner established by the legislation of the Member States EAEU on customs regulation.

The possibility of simplifying the procedure for the delivery of goods in the Republic of Belarus is implemented in the so-called «transit-free» technology. At the national level, this is enshrined in Decree of the President of the Republic of Belarus dated December 22, 2018 No.

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<sup>1</sup> Belarus: economic review [Electronic resource]. – Access mode: [https://minfin.gov.by/upload/gosdolg/vneshniy/Belarus\\_Macroeconomic\\_Snapshot\\_2020\\_rus.pdf](https://minfin.gov.by/upload/gosdolg/vneshniy/Belarus_Macroeconomic_Snapshot_2020_rus.pdf). – Access date 11/11/2021.

490 «On customs regulation», Resolution of the Council of Ministers of the Republic of Belarus dated June 20, 2019 No. 406 «On measures to implement the Treaty on the Customs Code of the Eurasian Economic Union», as well as Decree of the State Customs Committee of the Republic of Belarus dated July 31, 2019 No. 31 «On registration of documents and transportation of goods without placement under the customs procedure of customs transit». Since January 1, 2020, the «transit-free» technology has been put into commercial operation<sup>1</sup>. In the second half of 2018, the State Customs Committee initiated an experiment on «transit-free» technology at the Brest customs.

The «transit-free» technology allows Belarusian and foreign carriers to perform customs operations to place foreign goods for temporary storage without the need to first place them under the customs procedure of customs transit and provide the customs authority with security for the payment of customs duties and taxes. Having chosen this method of moving goods to internal customs clearance points, the consignor must conclude an agreement for the storage of goods and an appropriate agreement on the preliminary exchange of information between the consignor and the owner of the temporary storage warehouse on the vehicles planned for receipt for temporary storage of foreign goods.

For the Belarusian business and the recipient of this product, this technology has significant advantages. It allows you to move goods with a minimum set of control functions from the border to the border TLC for a full cycle of customs clearance. Entry into the territory of the logistics center can be carried out without formalizing the customs transit procedure and making financial guarantees. The peculiarity of such logistics centers is that they are adjacent to the republican checkpoints, and also have separate technical channels for the movement of vehicles between the republican checkpoints and customs control zones created on the basis of temporary storage warehouses of transport and logistics centers.

It should be noted that the border infrastructure of the Republic of Belarus is being developed in such a way as to bring customs clearance closer to external borders, thereby eliminating unnecessary formalities of the transit procedure for businesses and carriers. Operating TLCs can significantly reduce the time of cargo arrival directly to the recipient at the destination.

The main advantages of using «transitless» technology for the carrier are:

1) reduction of the time of crossing the customs border by a vehicle of international transportation;

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<sup>1</sup> Transitless technology saves time and money // Customs Bulletin. - 2020. - No. 6. - P. 15-16.

2) simplification of document flow (the need to issue a transit declaration and a certificate for ensuring the payment of customs duties and taxes is eliminated);

3) no need to make customs payments necessary to place the goods under the customs procedure of customs transit;

4) there are no grounds for bringing the carrier to administrative responsibility for non-declaration or false declaration in case of discrepancy between the information specified in the shipping documents and the actual information about the goods.

The advantages of this technology can also be considered: round-the-clock operation, modern software, the availability of warehouses and customs control zones, a significant reduction in the time and financial costs of business entities and customs authorities.

Minimization of time costs when moving goods using the «transit-free» technology can be achieved by establishing information interaction between the consignor, carrier, owner of temporary storage warehouse, «Beltamozhservice» and customs authorities by creating a single electronic platform, as well as improving existing software points in customs authorities.

Thus, the Belarusian customs authorities find effective solutions to maintain a balance between facilitation and effective control and are focused on maximizing business facilitation. The implementation of the «transit-free» technology will contribute to the development of the business environment, improve the transit attractiveness of the Republic of Belarus and increase the efficiency of its logistics industry.

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### **«Modern Technical Means of Customs Control»**

*Research Field:*

*Modern technical means as the basis for effective customs control at the border.*

In order to improve the efficiency of the customs authorities' activities and to reduce the time of customs control, the customs authorities of the Republic of Belarus actively use modern technical means for customs control. Customs control is one of the means used in order to implement the customs policy of the Republic of Belarus. It also represents a set of measures carried out by the customs authorities in order to ensure the compliance with the customs legislation of the Eurasian Economic Union and the legislation of the EAEU member States on customs regulation. The main problem that the customs authorities face every day is the illegal