

measures for the payment of customs duties is one of the factors of the economic development of the Republic of Belarus.

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POST-CLEARANCE AUDIT

A *post-clearance audit* (or audit-based controls) is an examination of all processes and documentation, financial and non-financial activities of traders [1].

In the Republic of Belarus audit-based controls have the form of Customs check. There are two kinds of this control.

1) Cameral control is carried out without going to the person being examined. Usually at this stage, customs check all the necessary documents and use the information, which they can get from other sources of information within the EAEU. In the world trade, this form of customs control is spreading more and more. That provides a significant acceleration for border-crossing.

2) On-site inspection is the kind of customs control when customs officers go to the location of companies [2].

All traders and declaring agents who deal with Customs may be subjected to post-clearance audits and are selected in accordance with our risk management framework.

The duration of audit will vary on a case-by-case basis depending on the scope covered and the auditee's level of cooperation.

Auditees have the right to see the Customs officers' identification and authorization at any time. They also have the right to expect professional and ethical behaviour from all Customs officers, and the right to expect Customs to maintain the confidentiality of the company's information [3].

One of the most valuable advantages of the post-clearance audit is feedback. All countries are focused not only on the detection of circumvention of legislation during the audit. They help traders avoid mistakes in the future and sometimes increase the quality of their work. Cooperation at this sphere can help businesses to save a lot of money and form a good reputation for Customs. It will be useful not only during future post-clearance controls, but also it ensures profit at all stages of supply chain.

Profiling and post-event verification and surveillance on goods cleared from the ports using risk-based intelligence for selectivity [4].

Recently, there have been many talks in all countries of EAEU that customs audit can have a classical form. Now only customs can hold such measures. Today, our government wants to assign the responsibility to the well-known audit companies. That leads to the creation of a new service. The service includes checking of all aspects related to customs, such as duties and taxes payments, the processing of goods clearance, compliance with Customs and other tax laws/regulations and procedures on Declaration/Transactions.

There are some problems of audit implementation in our country.

1. Our educational system connected to customs is preparing customs officers but not specialists in audit. At the same time, audit specialists have knowledge in accountancy, economics and finance but not in the law-enforcement functions and customs.

We need to implement special subjects related to this topic.

2. It is difficult to predict demand in order to provide customers with the appropriate volume of supply. The post-clearance audit is now obligatory. It means that if customs has decided to conduct a check, companies cannot avoid it. It instigates a lot of small mistakes, which are the consequences of inaccurate work and the lack of inner control.

The Russian Federation today decided to hold an experiment of applying customs audit. An audit company can sign a contract and verify the following elements:

- Foreign economic activity of the company
- Implementation of the Customs procedures
- Trade operations
- Goods classification
- Declarations and other documents
- The country of origin
- Customs valuation

- The work of authorized economic operator and others

This experiment means a lot. It can change the work of trade firms for the better. It can give additional money to the states within EAEU. It should change the approaches of the preparing the customs officers and make them even more multifunctional than they are today.

3. There are no methods and approaches about customs audit yet. Despite the fact that this control is based on the audit methods, we haven't got entire picture of how to behave during such events.

All these problems should be solved before the widespreading use of Customs audit. Without the preparations we will provide consumers with another useless service and waste money.

Thus, customs audit becomes the main form of customs control. In the future, many goods will not be delayed at the border, but will be checked after passing the checkpoints. This will speed up the pace of trade and supply for consumers.

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3. Guidelines for Post-Clearance Audit [] –
: <http://www.wcoomd.org/en/topics/enforcement-and-compliance/instruments-and-tools/guidelines/pca-guidelines.aspx> :
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4. Post-Clearance Audit - Singapore Customs [] – -
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