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**FACULTY
OF MANAGEMENT TECHNOLOGIES
AND HUMANITARIZATION**

DEPARTMENT OF CUSTOMS AFFAIRS

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Materials that deal with topical theoretical and practical issues of customs regulation, border security and international trade are presented in the collection of scientific articles of the VI Republican Youth Scientific-practical Conference “i-Customs.by”. This collection of articles is addressed to employees of the customs authorities, graduate students, undergraduates, students, professors, as well as to all interested persons studying the problems of international trade and customs.

CONTENTS

<i>Barviankova Yana Sergeevna</i>	
Cross-Border E-Commerce in the EAEU: Current State and Novelty in Regulation.....	5
<i>Bulka Dzyiana Ramanauna, Smaliakova Katsiaryna Yuryevna</i>	
Mechanism for improving customs clearance of international postal items.....	9
<i>Voichanka Maryna Alegauna</i>	
Cynological Service of Customs Authorities: current state and prospects for development.....	13
<i>Hruznevich Konstantin Yurevich</i>	
The Use of Artificial Intelligence in Customs	17
<i>Komissarova Sofia Valerievna</i>	
General trends in the development of foreign trade regulation in the age of globalization.....	20
<i>Kananchuk Darya Andreevna</i>	
Information technologies used in the Customs Service of the Republic of Korea	23
<i>Kurlyanchik Vladislav Sergeevich</i>	
Anti-dumping investigation in the European Union and the Eurasian Economic Union: stages and results of anti-dumping investigation.....	27
<i>Makarevich Oksana Yurievna, Poloznyak Anastasiya Vyacheslavovna</i>	
Countering money laundering and terrorism financing	31
<i>Maroz Mikita Ruslanavich</i>	
The prospect of introducing intra-company customs administration as a future entity of customs performance	34
<i>Monid Svetlana Alexandrovna</i>	
Temporary storage of goods. The main provisions, storage methods and recommendations for optimizing the temporary storage of goods	38
<i>Nestserava Yana Aleksandravna</i>	
The question of morality in business and customs regulation	43
<i>Nikalaichyk Maryna Sergeevna</i>	
The Role of Antidumping Measures when Ensuring Economic Development.....	46
<i>Perkhurovich Maria Aleksandrovna</i>	
Innovative information technologies in Customs affairs	50
<i>Polianina Anastasiya Sergeevna</i>	
Customs: from Past to Present	52
<i>Prokharau Uladzislau Andreevich</i>	
Theory and practice of interaction between border and customs authorities.....	54
<i>Puzyreuski Daniel Vecheslavovich</i>	
Directions for improving customs operations with regard to goods containing objects of intellectual property in the EAEU	58

Raiko Alexander Vadimovich, Shugov Denis Gennadievich

Tactics of conducting a personal search of persons who have committed a customs crime and their delivery to the premises of the customs authority or to the internal affairs body61

Struts Daniil Valerievich, Potapchuk Tatyana Dmitrievna

State regulation of foreign economic activity in the context of the implementation of the import substitution strategy within the Union state64

Chyhileichyk Karyna Alyakseeuna

Problems of cooperation between the business community and customs68

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CROSS-BORDER E-COMMERCE IN THE EAEU: CURRENT STATE AND NOVELTIES IN REGULATION

Research Field:

A secure business environment for economic development

Cross-border e-commerce involves commercial activity between entities in different countries. They make a transaction online, make an international electronic payment and deliver goods, the process starts and ends in different countries. The most common forms are cross-border B2C and C2C e-commerce. Indeed, it provides a window of opportunity for small and medium-sized enterprises to develop trade links with foreign agents, for individual consumers to meet specific needs, which diversifies imports, and promotes innovation.

As regards goods crossing the customs border, this trade format poses new challenges for customs services: processing of large volumes of parcels (including small packages), law enforcement, risk management, fair and efficient collection of duties and taxes.

In the Eurasian Economic Union (EAEU), it is worth noting that e-commerce took an upturn during the pandemic in 2021 and later when restrictive measures (economic sanctions) aimed at Belarus and Russia came into force. Close to the time of their introduction in 2022, the volume of electronic sales fell heavily due to the exodus of European traders. However, adaptation mechanisms of both countries made it possible to offset exclusion from some global value chains, and largely so with the help of e-commerce. That was facilitated primarily by raising temporarily the de-minimis threshold. That meant goods for personal use valued at 1,000 euros or less and weighing 31 kg or less can be imported duty-free by carrier or in international mail, in luggage by all modes of transport, except by air, or on foot (currently e-commerce goods are not distinguished from international mail or express cargo). The aforesaid measures were reviewed every six months and have been extended twice (recently until October 1, 2023, except for the Republic of Armenia). The design of such regulations is aimed at preventing shortages of critical import goods. For example, the All-Russian public organization of small and medium business "OPORA RUSSIA" in March 2023 put a proposal to the national government to extend the increased thresholds, as citizens and entrepreneurs continue to buy foreign goods in this manner, some simply do not enter the country as part of commercial shipments, for instance, automobile spare parts.

Decriminalising parallel imports was another way of making up for losses in products supply: in the Russian Federation that took place in May 2022, in the Republic of Belarus – in 2023. The are rules drawn up by the Ministry of Industry and Trade of Russia on the inclusion of brands in the list of goods allowed for parallel import. They imply that it's possible to violate the intellectual property rights of only those entities that themselves significantly undermined the situation by stopping deliveries or by other means. In Belarus, in fact, similar methods of importation were also used, including through Russian marketplaces, before they were approved de jure. The State Customs Committee of the Republic of Belarus temporarily excludes items essential for the domestic market from the national register of intellectual property. As of April 23, 2023 the registry does not include such brands as Apple, Bosch, Whirlpool, DJI, Canon, Grohe, Ikea, Pampers, Dada, Huggies, Finish and others¹. Repeatedly, representatives of e-commerce platforms have stated that the price for such imports has increased by 20 percent or more. Since goods are no longer delivered from stocks in Belarus, delivery time has increased significantly. The issue of combating counterfeit goods arises; however, according to the Federal Customs Service of Russia, there has been no increase in counterfeit products compared with the usual level of detentions.

Formalising the institution of e-commerce in the EAEU has been underway since October 2020. The concepts adopted at that time were clearly laid out in 2021 with the launch of a pilot project in the field of foreign e-commerce in member states. As part of the project, the institute of e-commerce operator was practically applied for the first time in the EAEU. For example, such operators in Belarus were “Belpochta”, “Beltamozhservice”, “Ruzekspeditsiya”, “China Merchants CHN-BLR Commercial and Logistics Company”. Operators submitted a declaration for express consignments and a statement on the release of goods (before the declaration is submitted) to customs authorities in respect of e-commerce goods, the documents were filled out with the relevant specifics. The scope of the experiment was widened in March 2023 at the suggestion of Belarus, which in turn allowed for automatic cease of customs control of goods when the customs procedure of customs warehouse is finalised. In general, the legislation provides for both sale of goods from customs warehouses and direct delivery to the consumer.

In August 2022 a draft Protocol on Amendments to the Treaty on the Customs Code of the Eurasian Economic Union² concerning the regulation of e-commerce was published. The

¹ Таможенные органы Республики Беларусь [Электронный ресурс]. – Режим доступа: <http://www.gtk.gov.by>. – Дата доступа: 23.04.2023.

² О проекте Протокола о внесении изменений в Договор о Таможенном кодексе Евразийского экономического союза от 11 апреля 2017 года [Электронный ресурс] : распоряжение Коллегии ЕЭК, 16 авг.

draft stipulates the application of a customs declaration for e-commerce goods, obligatory conditions for inclusion in the register of e-commerce operators, rights and obligations of e-commerce operators. When an operator declares goods, customs duty is to be paid in accordance with the customs procedure of release for domestic consumption. When goods are declared by individuals, customs duty is calculated and paid prior to the release of goods at a unified rate. The Eurasian Economic Commission determines this rate depending on the category of goods, quantity or weight. In addition, the Eurasian Economic Commission establishes standards for duty-free import of goods by natural persons, categories of goods to which the new rules will not apply (for example, vehicles, alcohol, tobacco products), etc.

Approval of the draft is expected after its reviewal by member states. However, in the Kyrgyz Republic, for example, the experiment with the participation of an e-commerce operator and the placement of goods in a bonded warehouse did not begin until March 2023.

The release of e-commerce goods in an EAEU member state involves payment of VAT in the country of destination, which is consistent with international rules. However, such norms are not fully implemented in reality. In the tax legislation of Belarus, the collection of value added tax (VAT) on the electronic distance sales of goods from foreign organizations and individual entrepreneurs was established on July 1, 2022. Kazakhstan and Armenia adopted a similar measure, but the latter as late as in December last year, before that there was no VAT on e-commerce goods. Work is underway on draft amendments to the Treaty on the EAEU with regard to the collection of indirect taxes in the framework of e-commerce in order to meet international standards and avoid double taxation, as was the case with Russian marketplaces in Belarus and Kazakhstan.

Taking into account the development of new business processes, the World Customs Organization has outlined the Framework of Standards for Cross-Border Electronic Commerce (revised in 2022)¹. Let us assess correspondence of measures implemented in the EAEU with these recommendations. One of the leading principles of the WCO Framework of Standards provides for the *submission of advance information on e-commerce goods*, which would solve the key issue of exchanging standard electronic data on goods between customs, other government agencies and businesses. It is too early to envisage advance information on e-commerce goods in the EAEU, but, for example, in Belarus, it is the ePASS electronic goods passport bank that facilitates goods promotion, including in foreign markets. The data bank is

2022 г., № 132 // ЭТАЛЮН. Решения органов местного управления и самоуправления / Нац. центр правовой информ. Респ. Беларусь. – Минск, 2016.

¹ Framework of Standards on Cross-Border E-Commerce [Electronic resource] // World Customs Organization. – Mode of access: [wco-framework-of-standards-on-crossborder-ecommerce_en.pdf](#). – Date of access: 23.04.2023.

based on assigning a unique code to each commodity (there are already more than 11 million of them)¹. Users of the information are both end consumers (via a mobile application that reads a product's barcode) and trade agents, logistics operators (the passports contain information on the Harmonised System code, weight, size, storage conditions, certificates of conformity, etc.). It is important that the information is stored exactly as submitted by the manufacturer or importer, disallowing flaws and errors. The system is able to operate on the “single window” principle and to bring us closer to automatic filling-in of electronic documents and their exchange by the system.

Speaking of *facilitation and simplification of procedures*, a corresponding form of declaration will be applied in the EAEU. Automatic release of low-risk goods is already applied. This framework standard also implies the expansion of authorized economic operator system. For example, some express carriers in Japan, Korea, the US and the EU, postal operators in the EU and Guatemala, and marketplaces in the EU and China have already obtained AEO status in e-commerce. Such AEOs enjoy certain benefits, participate in international programs for mutual recognition.

Fair taxation for e-commerce in terms of VAT is to be implemented in the EAEU by 2024. Import customs duties for individuals will be established only after the Customs Code has been amended and the corresponding acts of the Eurasian Economic Commission have been adopted. *Security* in customs affairs is ensured by risk management. However, ways of determining risk factors and areas are classified, as are expected changes in them. Now almost 100% of international mail goes through X-ray machines in the places of international postal exchange, there is control of purchases shipped to one address or one person. *Public awareness and capacity-building* in the EAEU is carried out through the activities of the high-level working group on cross-border e-commerce and its divisions. *Evaluation and analysis, application of advanced technologies*, and *partnership* are actually implemented in the EAEU, but will be more developed once the institutional framework for e-commerce is fully reviewed and approved by member states.

¹ Банк данных электронных паспортов товаров – ePASS [Электронный ресурс] // Государственное предприятие «Центр Систем Идентификации». – Режим доступа: https://ids.by/index.php?option=com_content&view=article&id=95&Itemid=26. – Дата доступа: 23.04.2023.

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MECHANISM FOR IMPROVING CUSTOMS CLEARANCE OF INTERNATIONAL POSTAL ITEMS

Research Field:

Innovative technologies in international trade

Today, the development of online shopping is gaining momentum and, accordingly, the volume of international mail items (hereinafter referred to as IPIs) will increase as well. At the moment, IPIs are the best way for a buyer in one country to receive goods from a seller in another country without any effort. After all, the seller stays in his country and does not accompany the goods to the buyer. This minimizes the cost of goods, because it does not imply additional costs to the seller for travel and accommodation.

The more customers will purchase goods in foreign online stores, the more the volume of IPIs and, consequently, the volume of violations caused by their movement will increase. To minimize risks, particularly in the area of prohibitions and restrictions, exceeding value and weight limits on goods for personal use, and to ensure the payment of all customs duties, customs authorities resort to the help of legislative acts and technical means of customs control.

Despite the strengthening of customs control by customs officials, the probability of importation of counterfeit goods remains high.

There are three places (institutions) of international postal exchange established in the Republic of Belarus¹. Minsk Regional Customs is the only customs office in the Republic of Belarus, which clears IPIs coming into the country, as well as ensures the release of IPIs going for export.

Customs clearance offices of Minsk Regional Customs are located at the following places of international postal exchange:

- CCO № 06505 «Minsk Pochta»;
- CCO № 06536 «Airport Minsk-2»;
- CCO № 06604 «Kolyadichi».

¹ Общий перечень мест (учреждений) международного почтового обмена, опубликованный ЕЭК 14.03.2023 [Электронный ресурс]. – Режим доступа: https://eec.eaeunion.org/upload/files/dep_tamoj_inftr/0i191/RLC191_GPU0_PINPE_Places_of_InterNational_Postal_Exchange.pdf. - Дата доступа: 25.04.2023.

The average daily issue of international postal items is more than 35 thousand items. In this regard, it is advisable to highlight a number of problems related to their forwarding:

Problems related to customs operations;

Problems related to customs control.

One of the main problems is the problem of illegal importation of prohibited goods. Individuals who purchase goods through Internet commerce may have problems already when receiving goods on the customs territory of the Union, since prohibitions and restrictions may be imposed on such goods on the customs territory. Such problems often arise due to insufficient knowledge of prohibitions and restrictions imposed on goods transported in IPIs, as well as the norms of customs legislation governing relations arising during the transfer of goods in IPIs.

Since May 13, 1947 the Republic of Belarus has been a member of the Universal Postal Union (hereinafter referred to as the UPU)¹. Within the structure of the UPU there is the Postal Technology Centre, which is an operational unit of telecommunication cooperation. The main task of the Postal Technology Center is the development and implementation of technological activities and projects of the Universal Postal Union³.

Over the past few years, the postal sector has faced far-reaching changes. It has become important for the Post to apply the latest technology to respond effectively to the changing needs of its customers. In this respect, the center acts as a bridge between technology and the needs of the postal industry, becoming the first choice in providing IT solutions, applications and services that deliver international and national postal services².

This is accomplished through global communications networks, mail and financial services, a center of excellence, postal cooperation, support and technical services.

The main focus of the Postal Technology Centre is the development, deployment and support of UPU applications. One of such apps is the EAD customs declaration application³.

The EAD application for customs declarations collects electronic data on postal items, transmitting it to postal operators and Customs. By replacing paper CN 22 and CN 23 forms, it allows Customs to use electronic information to expedite processing in accordance with their national laws³.

¹ Международные организации, размещённые на сайте Министерства связи и информатизации Республики Беларусь [Электронный ресурс]. – Режим доступа: <https://mpt.gov.by/en/node/218>. – Дата доступа: 26.04.2023.

² Postal Technology Centre [Electronic resource]. – Mode of access: <https://www.upu.int/en/Postal-Solutions/Technical-Solutions/Postal-Technology-Centre>. – Date of access: 26.04.2023.

³ EAD Customs Declarations app [Electronic resource]. – Mode of access: <https://www.upu.int/en/Postal-Solutions/Technical-Solutions/Products/EAD-Customs-Declarations-app#>. – Date of access: 26.04.2023.

Thus, in case individuals go to their local post office to have their mail sent abroad, front office staff can quickly retrieve the declaration data that has already been entered by the user. In other words, front office staff won't have to enter the information manually, as this can be done directly by the sender remotely.

So how does the information from the application get to the postal operator? Once the data entry process is complete, individuals receive a temporary number or digital barcode that serves as a link to the declaration. At the point when individuals are ready to send their item overseas, this temporary number or digital barcode will be required by front-office staff to process the data⁴.

The main advantages of the postal application include:

- speeding up customs clearance;
- facilitation of e-commerce;
- control over the movement of prohibited goods.

Based on the existing UPU software product, let us consider developing a similar mobile application in the Republic of Belarus. Therefore, in order to actively inform individuals about the customs rules for sending goods for personal use in IPIs, it is necessary to create a certain platform on mobile and other electronic devices.

In this case, we are talking about an application called "Customs and IGOs". Every new user will have the opportunity to find out or remind himself of the current rules, duty-free norms applied to goods for personal use when moved across the customs border in IPIs.

This suggestion is relevant, as within the scope of use, an individual will be able not only to see the actual information in the form of news sources, but also to check their desired parcels for safety and permissibility of import into the territory of Belarus in the online format. If necessary, it would also be possible to exchange documents on the part of both customs authorities and post offices.

This application could be an analogue of electronic declaring, which is widely used in the movement of goods via road or rail. It will enable quick interaction with the declarant in order to clarify information and make adjustments to the completed customs declaration for goods sent in IPIs.

It may also contain a section called "Submitting a declaration". There, a natural person may use the attached sample of the completed customs declaration to fill out his own declaration of goods, if this is required.

Incorrectly filled in information will be highlighted with a red frame and, in case of any questions, a person may additionally use the available leaflet for filling in the declaration, as well

as enter a forum with frequent questions from natural persons and answers from specialists in this field, in particular from customs officials. If the user could not find the information he needed, he will be able to consult with the supervisory authority online. And in the future his question and the answer of the specialist will also be added to the Q&A forum.

The software product can include a section on customs payments. After the declarant's confirmation with a bank card entered into the system, customs payments will be made automatically.

Thus, the functionality of this application includes:

- Creation of customs declarations (CN 22 or CN 23);
- Ability to make adjustments to the customs declaration;
- Presentation of accompanying documents at the request of customs authorities;
- Search for classification codes;
- Notification of restrictions and/or prohibitions;
- Tracking of declaration review process.

The customs services of the Republic of Belarus are among the recognized leaders in terms of the level of automatization, degree and number of technologies implemented with the use of information systems. The development of a new application for improving the customs clearance of international postal items will solve the problem of the long customs formalities, caused by violations of the filling order of the postal customs declaration, the lack of a mechanism for making adjustments, not complying with the prohibitions and restrictions.

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CYNOLOGICAL SERVICE OF CUSTOMS AUTHORITIES: CURRENT STATE AND PROSPECTS FOR DEVELOPMENT

Research Field:

Current Issues of State Border Protection

The Cynological Service of the Customs Authorities is one of the most important elements of effective drug, psychotropic substances, explosives and money detection mechanism. Currently, the Cynological Service of the Customs Authorities founded in 2001 contributes a lot to economic security protection and protection of citizens' lives and health¹.

The main number of the service dogs is German shepherds, Belgian shepherds, Labradors and Spaniels, but other dog breeds are also in use. A dog should have a penchant for playing and a good appetite because training is based on a game-and-taste approach. Any aggression against human must be excluded. Before the service a dog takes a special test. If the result is positive (not less than 70 %), a dog will be engaged. Each dog is assigned to a particular cynologist and is being managed at their household which allows a better socialization and interaction of the dog and the cynologist.

At present the Cynological Service of the Customs Authorities operates in accordance with the International Treaties and acts in the field of Customs regulation, the Customs legislation of member states and the following regulatory legal acts:

1. "Regulations on the Cynological Service of the Customs Authorities of the Republic of Belarus" approved by the order of the Chairman of the SCC of the Republic of Belarus No. 553 of 10 November 2015 "About the Cynological Service of the Customs Authorities of the Republic of Belarus".
2. "The instruction on the service dogs use and training" approved by the order of the Chairman of the SCC of the Republic of Belarus No. 553 of 10 November 2015.
3. "The instruction on the dogs handling" approved by the order of the Chairman of the SCC of the Republic of Belarus No. 553 of 10 November 2015.

¹ Resolution of Council of Ministers of the Republic of Belarus No. 1054 of 14 July 2000 "On approval of the Concept of Creation and Development of the Cynological Service of the Customs Authorities of the Republic of Belarus".

4. The order of the Chairman of the SCC of the Republic of Belarus of 29 December 2016 No. 587 “On the organization of work in the Customs Authorities of the Republic of Belarus with narcotics, their precursors and analogues, weapons, ammunition and explosives used in the service dogs training” (with amendments and additions).

Let’s consider the results of the activity of the Cynological Service on the example of the Cynological Service Department of the Gomel Customs from 2017 to 2021.

Table 1.1 – Performance indicators of the Cynological Service Department of the Gomel Customs from 2017 to 2021.

Indicator	Year				
	2017	2018	2019	2020	2021
The number of in the field activities with the use of the service dogs	773	950	1058	1052	1159
	+57	+177	+108	-6	+107
The number of inspected vehicles	22329	23308	22942	23080	26423
	-3587	+979	-366	+138	+3343
The number of inspected railway vehicles	3172	4015	3914	505	0
	+608	+843	-101	-3409	-505
The number of inspected baggage and hand luggage units	10008	122975	123521	57263	39349
	-1974	+22887	+546	-66258	-7914
The number of revealed administrative offences	1	6	9	37	53
	-3	+5	+3	+28	+16
Number of suppressed attempts of illegal movement of drugs and psychotropic substances	22	19	18	11	9
	+5	-3	-1	-7	-2
Number of criminal cases initiated on the basis of crime indicators identified by officials of the Cynological Service Department	22	19	18	11	9
	+5	-3	-1	-7	-2
Number of cooperative activities with law enforcement agencies	53	21	53	33	30
	+30	-32	+32	-20	-3
Preventive measures	9	11	17	15	12
	-1	+2	+6	-2	-3

During the study period there was 1.5 times increase in the number of in the field activities with the use of the service dogs. The number of inspected vehicles increased by 1.2 times. The number of inspected railway vehicles decreased to zero value while the number of

inspected baggage and hand luggage units increased by 3.9 times which was due to reorientation to the cargo movement and to the operational situation.

The number of revealed administrative offences increased by 53 times. At the same time, the number of suppressed attempts of illegal movement of drugs and psychotropic substances decreased by 2.4 times and, consequently, the number of criminal cases initiated on the basis of crime indicators identified by officials of the Cynological Service Department. This trend was influenced by the reorientation towards cargo movement due to the epidemiological situation and restrictions on the movement of individuals.

The number of cooperative activities in the framework of cooperation with law enforcement agencies is at a high level despite a decrease of 1.8 times during the analysed period. It should be noted that for the period from January to June 2022 the officers of Cynological Service Department took part in 40 cooperative activities with law enforcement agencies of Gomel city and Gomel region (11 cases in 2021 for the same period). Preventive measures play an equally important role in the activities of the Cynological Service Department. Thus, during the analysed period their number increased by 1.3 times.

In 2017-2021, the Department stopped attempts to import the following narcotic and psychotropic substances: clonidine, hashish, marijuana, amphetamine, cannabis, LSD, alpha-PVP, MDMA, mephedrone, methamphetamine, Tramadol, Halcion, B-NBOME, and Diazepam pills. The ammunition and weapons found included gas pistols, bullets, and a hand grenade. In addition, illegally transported cigarettes, currency, pork fat and printed materials were detected.

The Cynological Service Department of the Gomel Customs has always been its pride. However, in 2023 due to the restructuring of Customs and current operational situation this Department was reorganised into a Cynological Service Sector with a staff of two members who are in charge of four service dogs while the other cynologists were assigned to others Cynological Service Departments.

The Cynological Service contributes a lot to the protection of the state and its citizens and is actively developing and improving. Among the promising areas of development of the Cynological Service three key areas such as improvement of staffing, improvement of inter-agency and intra-agency cooperation may be identified.

Improvements in Staffing. Today the advanced studies of cynologists are carried out at the “State Institute for Advanced Studies and Retraining of Personnel of Customs Bodies of the Republic of Belarus”. However, neither higher nor specialized secondary education provides basic training in cynology. In this regard, the issue of creating “Cynology” major seems worth considering. It would be rational to integrate this major with “Veterinary Medicine” since

knowledge of dogs' anatomy and physiology and the psychophysiological basis of their behaviour is essential for the cynologist. Students should have the opportunity to get training in a variety of agencies including the Customs authorities as part of their practical training in this area. Forms of interaction may also include practical visits, internships in Cynological Service Departments and attendance at cynologists and their service dogs' demonstrations.

Inter-agency cooperation. In addition to passing on experience to younger generations and training future cynologists, inter-agency experience-sharing plays an important role in the development of the Cynological Service. Thus, there are cynologists not only in Customs but also in border troops, internal troops, and armed forces. Currently, there is a growing trend of interaction between cynologists of the Customs authorities and cynologists of other law enforcement agencies, since their common task is to ensure the security of the Republic of Belarus. In order to perform this task as effectively as possible it is necessary to regulate aspects of interaction at the legislative level and to hold seminars for the exchange of experience between colleagues from different agencies.

Intra-agency cooperation. A possible form of intra-agency cooperation is closer cooperation between the Customs departments such as the Department of Technical Means of Customs Control, Communication and Computer Technologies and the Cynological Service Department. The combined use of technical means for detection of illegal substances and service dogs would significantly increase the efficiency of Customs control with regard to detection of drugs, explosives, weapons and ammunition. While the technology will assist in identifying the illegal substance, the service dogs will be able to point out the exact location where the substance is located. Consequently, the likelihood of the detection is significantly increasing.

Therefore, the prospects for development of the Cynological Service of the Customs authorities of the Republic of Belarus are the creation of a new major "Cynology", holding field events and creation of opportunities for internships for recent officers in the Cynological Service Departments, strengthening of interaction between the Customs authorities and other law enforcement agencies as well as between Customs departments, in particular the interaction with the Department of Technical Means of Customs Control, Communications and Computer Technologies. Implementation of these projects will increase the efficiency of the Cynological Service and its contribution to the protection of economic security of the Republic of Belarus and its citizens' lives and health.

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THE USE OF ARTIFICIAL INTELLIGENCE IN CUSTOMS

Research Field:

Innovative Technologies in International Trade

Digitization gives a lot of opportunities for the usage of information technologies in the field of customs. To fully develop trade and foreign economic activity customs authorities should use modern technologies as much as possible. Nowadays the main information systems of customs authorities include the Unified Automated Information System of Customs Authorities and the Electronic Declaration Center. It should be noted that there are other systems which help to process customs duties, but all that can be considered as not enough, as the world is developing rapidly if it concerns digitization.

It is possible to suggest that digital technologies will allow introducing artificial intelligence into many functional programs of customs authorities. Artificial intelligence is a complex of technological solutions that allows to simulate human cognitive functions (including self-learning and problem-solving without a pre-determined algorithm) and to obtain results comparable at least to those of the human intellectual activity when performing specific tasks.¹ To solve the tasks, artificial intelligence must have the following capabilities: learning, reasoning, problem-solving or questioning, perception, understanding a language. The decision-making process requires studying past experiences and self-correction so that to make certain decisions and to come to right conclusions.²

It is important to distinguish between an automated system and artificial intelligence:

An automated system	Artificial intelligence
1. An automated system works independently, based on the pre-established and self-reproducing program to perform specific tasks.	1. Artificial intelligence makes a decision based on the previous experience and information obtained.
2. An automated system is designed to solve	2. Artificial intelligence is designed to solve

¹ On the development of artificial intelligence in the Russian Federation: Decree of the President of the Russian Federation, October 10, 2019, No. 490 // ConsultantPlus.

² Transformation of electronic customs into intellectual / V. A. Filchakova // Customs regulation. Customs control. – 2022. – Vol. 694, No. 9. – pp. 20-26.

repetitive tasks based on a certain algorithm.	all tasks, including non-standard situations.
3. The system helps experts analyze situations and come to a certain conclusion.	

Among the main disadvantage of an automated system one can name its unpreparedness for emergency situations and tasks. It can lead to the suspension of customs operations. While artificial intelligence will analyze the situation, consider several options and come to a certain conclusion. That is why artificial intelligence can become a vital tool of effective work at customs houses when solving professional tasks.

Let us consider what tasks the use of artificial intelligence helps to perform:

- the reduction of time and financial costs;
- the separation of documentary and factual control;
- the standardization of the approaches for the consideration of customs declarations and release of goods;
- the exclusion of direct contact between the declarant and customs officials (which in its turn will reduce the risk of possible corruption);
- the effective interaction between customs and business;
- the processing of large amounts of information;
- the increase in the efficiency of customs control.

Based on the functional capabilities of artificial intelligence, the following types of systems can be distinguished:

- 1) the artificial intelligence program for the purpose of classifying goods in accordance with the Harmonized System of Description and Coding of Goods (HS);
- 2) the artificial intelligence program for conducting customs control using technical means of customs control;
- 3) the artificial intelligence program for conducting weight and dimension control;
- 4) the artificial intelligence program for conducting radiation control;
- 5) the artificial intelligence program for automatic release of declarations on goods.

It is high time to have a closer look at the action mechanism by artificial intelligence for conducting customs control activities using technical means of customs control. The checkpoint will be equipped with the unified information system that will receive information during radiation control, weight and dimension control, and customs control using the Electronic Declaration Center and possibly other types of control processes which must be carried out on these goods. Then, artificial intelligence processes the information and makes a decision on releasing the goods or conducting customs inspection with the help of customs officials. This

mechanism involves equipping checkpoints with flow-through Electronic Declaration Centers that will scan all incoming vehicles without disembarking the driver of the vehicle. Artificial intelligence will analyze all images taken by the Electronic Declaration Center, and only those images that show problematic situations or risks will be sent to customs officials. Currently, the procedure of scanning one vehicle takes about 10 minutes. When using artificial intelligence, the time for analyzing the image will be reduced, and the effectiveness of their analysis will increase.

It is worth writing about the development of an expert group called BACUDA programs for using artificial intelligence to classify goods in accordance with the Harmonized System of Description and Coding of Goods (HS). The model uses accumulated information to recommend product codes in accordance with the HS depending on the commercial description of the goods. That mechanism uses difficulties in interpreting product names and descriptions in the HS.

The model uses modern language processing technology based on the Doc2Vec artificial neural network. This technology allows the model to recognize semantic relationships between words in product descriptions and HS codes, recommend HS codes for new product descriptions or those that are not included in the product nomenclature. The technology is optimized for declared data since it includes various methods of preprocessing information.¹

The main idea of the model is to study pairs of product codes and their commercial description declared by an individual. Based on the experience gained in determining product codes, artificial intelligence recommends several HS codes when creating a new product description. Thus, when entering product descriptions, the technology recommends an HS code that has the most similar description. This model showed the highest results in determining product codes for complex products in groups 84, 85, and 87 of the HS.

Summing up, the introduction of artificial intelligence into the activities of customs authorities will help to develop effective functioning of customs. To efficiently apply artificial intelligence in customs, one needs significant changes in the organizational-functional structure as well as modernization and improvement of the material and technical base of customs authorities.

¹ Artificial intelligence – for the purposes of classification of goods / P.Pavlyukevich // Customs Bulletin. – 2022. – Vol. 314, No. 8. – pp.68-69.

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GENERAL TRENDS IN THE DEVELOPMENT OF FOREIGN TRADE REGULATION IN THE AGE OF GLOBALIZATION

Research Field:

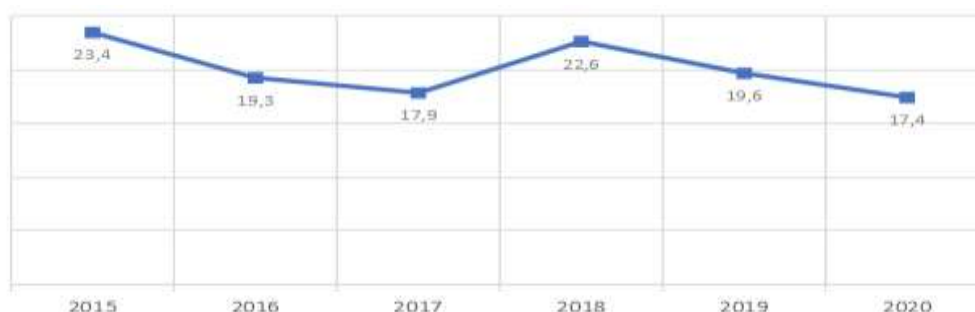
Customs in the age of globalization and regionalization

With free trade as its goal, the world community seeks to reduce barriers to trade. The World Trade Organization (WTO) aims at stable, predictable and free trade flows among its members¹. The contradiction lies already in the wording, since stability and predictability are provided by control, and the flow of goods free from barriers will be mobile and changeable. Also, the elimination of customs-tariff and non-tariff regulatory measures, as the main methods of managing foreign trade in goods, is hardly possible and necessary: there is no alternative to protect the domestic market, human health and the environment.

Customs duty as the oldest method of regulating trade still exists, which is directly related to the functions it fulfils². The first one is a protective function. It is realized in the following way: established import customs duties increase the value of imported products, thus making them less competitive in comparison with the products of domestic producers.

The distributional function of customs duties can also be distinguished: the impact on the volume and structure of aggregate demand, the process of reproduction of fixed capital, the change in the structure of production costs.

But while these two functions can be replaced by non-tariff measures of regulation, the fiscal function, which generates a significant part of the budget, remains the key one.



¹ About WTO [Electronic resource] / World Trade Organization. – Mode of access: https://www.wto.org/english/thewto_e/thewto_e.htm. – Date of access: 16.04.2022.

² Тарарышкіна, Л.И. Таможенныя плацежы / Л.И. Тарарышкіна, Ю.В. Тарарышкін. – Мінск: БГУ, 2022. – 287 с.: ил.

Figure 1: Share (%) of tax revenues from foreign economic activity in the national budget of the Republic of Belarus¹

The presented graph shows that the role of customs payments in the formation of the budget of the Republic of Belarus is quite large. This situation is generally typical for developing countries, which makes it impossible to abandon customs and tariff regulation.

Since the second half of the last century, the use of non-tariff instruments in international trade by the world's nations has increased, especially since the 1980s. The trend has continued over the past two decades: while in the early 2000s there were about 3,500 non-tariff measures in the world, then in 2010 - more than 6 thousand, and by the beginning of 2020 - more than 13 thousand². There has also been an increase in their diversity, as shown in the table below.

Table 1. UNCTAD International Classification of Non-Tariff Regulation Measures³

Imports	Technical measures	A Sanitary and phytosanitary measures B Technical barriers to trade C Pre-shipment inspection and other formalities
	Non-technical measures	D Contingent trade-protective measures Non-automatic import licensing, quotas, prohibitions, quantity-control measures and other restrictions not including sanitary and phytosanitary measures or measures relating to technical barriers to trade E F Price-control measures, including additional taxes and charges G Finance measures H Measures affecting competition I Trade-related investment measures G Distribution restrictions K Restrictions on post-sales services L Subsidies and other forms of support M Government procurement restrictions N Intellectual property O Rules of origin
Exports		P Export-related measures

Thus, it can be seen that, unlike customs-tariff measures, non-tariff regulation has a much larger number of ways to implement it. This raises the problem that non-tariff measures are more insidious and discriminatory than tariffs. Tariff measures, including the determination of tax

¹ Аналитические доклады «О состоянии государственных финансов Республики Беларусь» [Электронный ресурс] / Министерство финансов Республики Беларусь. – Режим доступа: https://www.minfin.gov.by/ru/budgetary_policy/analytical_reports/. – Дата доступа: 10.03.2023.

² По данным Всемирной торговой организации [Электронный ресурс] / ВТО. – Режим доступа: <http://itip.wto.org/goods/Forms/TableView.aspx?mode=modify&action=search>. – Дата доступа: 10.03.2023.

³ Международная классификация нетарифных мер [Электронный ресурс] / Организация Объединенных Наций. – Режим доступа: https://unctad.org/system/files/official-document/ditctab2019d5_ru.pdf. – Дата доступа: 20.04.2023.

rates and fee methods, are transparent and exporters can obtain relevant information relatively easily. In addition, tariff measures are less discriminatory and are usually limited to bilateral relations and international multilateral trade agreements. Some non-tariff measures are often less transparent, largely hidden, and also quite strongly targeted, making it easy to apply different approaches to other countries.

Non-tariff barriers can be more restrictive to trade than actual tariffs. With the exception of a few sensitive goods where tariffs remain high, it is non-tariff barriers that are the real barrier to international trade today. The trade policy study of 91 countries, held in 2009, showed that non-tariff barriers are equivalent to 12% tariff barrier in the whole sample. United Nations Conference on Trade and Development (UNCTAD) found that non-tariff barriers contribute more than twice as much as tariffs to overall market access restrictions¹. It turns out that despite the goals set, countries continue to strengthen control over foreign trade in goods.

A relatively new trend is to address issues related to the protection of the environment and human health at the international level. Organized environmental crime networks increasingly operate as global transnational corporations, connecting local resources to global markets through complex and interconnected networks, often embedded within the business community and government, sometimes including those tasked with protecting wildlife. Therefore, in 2004, the Green Customs International Initiative² was born, which is a partnership of international organizations working together to prevent illegal trade in environmentally sensitive goods and promote their legitimate trade.

Table 2. Multilateral environmental agreements (hereinafter referred to as MEAs) concluded under the initiative

Name of MEA	In the Belarus
The Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal	March 9, 2000
The Cartagena Protocol on Biosafety to the Convention on Biological Diversity	September 11, 2003
CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora)	November 8, 1995
Montreal Protocol on Substances that Deplete the Ozone Layer	October 25, 1988
The Rotterdam Convention (promote shared responsibility and cooperative efforts among Parties in the international trade of certain hazardous chemicals)	-
The Stockholm Convention on Persistent Organic Pollutants	December 26, 2003

¹ Non-tariff barriers [Electronic resource] / Institute for government. – Mode of access: <https://www.instituteforgovernment.org.uk/article/explainer/non-tariff-barriers#:~:text=A%20non-tariff%20barrier%20is,country%20goods%20were%20produced%20in.> – Date of access: 10.04.2023.

² About Green Customs [Electronic resource] / The Green Customs Initiative. – Mode of access: <https://www.greencustoms.org/who-we-are.> – Date of access: 20.04.2023.

Once the MEA enters into force, those states and organisations that have agreed to be bound by it are legally bound by its provisions. The problem, however, is that there is no mechanism to prevent circumvention of the MEAs. For example, contrary to the provisions of the Basel Convention, large quantities of obsolete equipment are being shipped to Ghana under the guise of humanitarian aid. Their disposal has spoiled the environment and reduced the life expectancy of the people. But the threat is not only to the local population but also to those whose devices have been sent there, as locals with sufficient knowledge of technology can recover information once stored on such devices. This is not only people's personal data (photos, bank accounts) but also information of national significance.

Thus, the goals of globalisation aimed at free trade are not being realised (the trend is exactly the opposite), and the goals aimed at environmentally and health-friendly flows of goods have been achieved only partially.

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INFORMATION TECHNOLOGIES USED IN THE CUSTOMS SERVICE OF THE REPUBLIC OF KOREA

Research field:

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

The Republic of Korea is an industrially developed open-type state, better known as South Korea. Today, the state holds leading positions in the world in information technology, robotics and other areas. It is worth mentioning that the Republic of Korea is open to tourists from all countries all year round. Consequently, information technology has not bypassed the customs service of South Korea.

Export and import declaration in remote mode and customs control in electronic form have been used in South Korea for decades. With the help of this system, the Korean Customs Service carries out about 120 million transactions per year, connecting more than 80 thousand importers and other subjects of foreign economic activity (customs representatives, banks, carriers, forwarders, airlines, owners of customs warehouses) via the Internet. [1].

The model of customs administration based on information technologies used by the Korean customs includes four elements. We will focus on each of them in more detail.

1. Full electronic customs clearance [1]

Since 1992, attempts have been made in the Republic of Korea to switch customs clearance to an automated mode. In 1994, the Korean Customs Service completely switched to electronic declaration of exports and imports, thereby freeing foreign trade entities from the need to visit the customs authority in person. The system of electronic customs clearance is called UNI-PASS, its services are used by more than 100 thousand enterprises.

The transition to online declaration is characterized by a number of advantages: automated customs clearance 24/7; customs clearance takes 1.5 days for imported goods and 1.5 hours for export; cost reduction by \$ 2.5 billion per year; development of the Korean information technology industry.

During its existence, the Korean customs system of electronic data exchange has proven its effectiveness, including abroad. In 2001, this system was recognized as the best at the UN Anti-Corruption Forum. The system has been recognized as a model for customs services all over the world.

In the Republic of Belarus, the concept of electronic customs declaration came into force only in 2009. In 2014 it began to be actively introduced into the operation, but as before only the most advanced customers are applying this simplified way. And although today in the Republic of Belarus customs declaration is also electronic, we can say that the Republic of Korea is one step ahead in the field of informatization of customs and this state can serve as a valuable storehouse of experience for the development of the Belarusian customs authorities.

1. Single Window system¹

The "single window" system (fully operational since December 2009) is a technology that allows exporters and importers to carry out customs clearance, pass customs inspection and quarantine control at the same time. The subjects of foreign economic activity now do not need to fill out separate forms of documents, which greatly simplifies and speeds up the passage of customs control.

The principle of operation: this system is connected to the existing information systems of state bodies, the user sends an application, which is automatically sent to the appropriate authority (in our case, the customs authority). After consideration, the application is sent back to the user, as well as to the UNI-PASS system².

1 Tkachenko I.E., Kuleshova A.V., Sushko O.G. Customs Service of the Republic of Korea: bulletin / M.: Publishing House of the Russian Customs Academy, 2010. 20 p .

² Single window system in the work of the customs authorities of the Republic of Korea [Electronic resource]. – Access mode: <http://www.customs.go.kr> . – Access date: 22.04.2023.

It is worth noting that this system is unique and the first of its kind. Although the Customs Service considered the experience of the USA and Japan, however, it developed and created its own model.

For novice users of the system, a guide is posted on the official website of the Single Window, after studying which, a beginner will be able to use the system's capabilities in full.

"Single Window" provides a wide variety of services: from filling out a declaration to processing applications for compliance verification, tracking the passage of documents and notification of results.

Thanks to the use of the "single window" system, the Korean customs has become one of the world leaders in the development of information customs technologies. It is worth noting that the "Single Window" system in the Republic of Korea corresponds to the reference model. This suggests that the interaction within the framework of this system covers all areas of state regulation (the sphere of customs, currency, tax, customs tariff, non-tariff, technical regulation, the scope of sanitary, veterinary and sanitary, quarantine phytosanitary measures, the sphere of regulation of financial services (banking, insurance), transport and transportation, security and protection of intellectual property rights), all types of activities and all subjects of foreign economic activities¹.

In the Republic of Belarus, the "Single window" system is a relatively new concept today. If the reference model of the "Single Window" has been achieved in the Republic of Korea, then in the Republic of Belarus a number of innovations and transformations require to be achieved. It is necessary to establish information support by creating automated information systems for stakeholders such as banks, insurance companies, customs representatives and all those who represent the business environment according to the reference model.

3. Cargo tracking system

This development serves as an information base about the transported goods. The subjects of foreign economic activity at any time can check the condition of the consignment at each stage by the number of the cargo, bill of lading or container: loading, unloading, transportation, storage and customs clearance.

The system is recognized as the best in the organization of supply management in accordance with the recommendations of the World Customs Organization. With its help, the necessary data is fed into a network that unites about 90 thousand trading companies.

¹ On the action plan for the implementation of the Main directions of the development of the "single Window" mechanism in the system of regulation of foreign economic Activity [Electronic resource] : decision of the Supreme Eurasian Economic Council of May 8, 2015 No. 19 // – Access mode: <https://www.alt.ru/tamdoc/15vr0019> /– Access date: 22.04.2023.

The advantages of tracking the location of goods are the ability to identify "bottlenecks" in logistics flows (cargo flows) and timely solve the problems that have arisen in this regard, as well as the ability to strategically plan a logistics route based on information received in real time. This system is used by 180 thousand customers daily. This system is an important condition for increasing the competitiveness of foreign trade entities.

In the Republic of Belarus, a similar system is used: when placing goods under the customs procedure of customs transit, carriers can impose a navigation seal on the vehicle, which will allow monitoring the movement of cargo in real time using both GPS and GLONASS systems. Residents and foreign carriers can use such seals. The use of this system allows you to identify and prevent situations such as deviation from the route, cable cutting, failures in signal transmission by a seal in time¹.

The use of navigation seals or GPS trackers allows you to reduce the time for customs operations, detect attempts of offenses in time and optimize the customs control of goods placed under the customs procedure of customs transit.

4. Customs database [1]

The customs database operates on the principle of a risk management system. Through it, the database of external and internal sources of information is analyzed, and then risk factors in customs are identified.

This system differs significantly from the classical SUR model in that it allows predicting the time of smuggling through the customs border of the Republic of Korea by means of multidimensional analysis. Thus, the customs database is a powerful way to combat smuggling and evasion of customs payments.

In the Republic of Belarus, the risk management system is an integral element of the functioning of the customs system. It is based on the principles of selectivity and optimal allocation of resources of customs authorities. The risk management system in the Republic of Belarus works based on specific tactics and takes into account the structure of customs authorities and their locations, the results of operational search activities and information about the subject of foreign economic activity, determining the degree of its risk in each case².

Today, the Korean Customs Service is a model of customs administration for customs authorities of all countries of the world. This is achieved primarily due to the active introduction

¹ Navigation seals used in the customs authorities of the Republic of Belarus [Electronic resource]. – Access mode: <https://www.sb.by/articles/tranzit-na-zelenoy-volne.html> . – Access date: 22.04.2023.

² Resolution of the Council of Ministers of the Republic of Belarus No. 509 of 27.05.2014 On Measures to Implement the Law of the Republic of Belarus "On Customs Regulation in the Republic of Belarus" [Electronic resource]. – Access mode: <https://pravo.by/> . – Access date: 22.04.2023.

of information technologies in the customs sphere, the creation of a customs clearance infrastructure with a partial transition to online interaction.

The active introduction and application of information technologies in the customs sphere today is the most urgent task for all countries of the world. This will allow business entities to enter the foreign market without barriers, strengthen foreign economic ties, and increase their competitiveness in the world market.

The advantages for the customs authorities are the acceleration of trade turnover, the prompt detection of cases of smuggling and attempts to evade customs payments. All these factors directly affect the protection of the population and the replenishment of the state budget of the Republic of Korea. High-quality customs services today can be provided at any time and in any place through the use of information technology and the Korean Customs is an excellent example of this.

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**ANTI-DUMPING INVESTIGATION IN THE EUROPEAN UNION AND
THE EURASIAN ECONOMIC UNION: STAGES AND RESULTS OF
ANTI-DUMPING INVESTIGATION**

Research Field:

Secure business environment for economic development.

The purpose of the research is to compare the stages of anti-dumping investigations in the European Union (hereinafter - the EU) and the Eurasian Economic Union (hereinafter – the EAEU).

Anti-dumping measures are a tool to protect the internal market of the EU and the EAEU from dumping. Dumping is a price discrimination, when the price of a product in the importing country is lower than the price of the same product in the exporting country.

Regulation (EU) 2016/1036 (hereinafter referred to as the Regulation) and the Protocol on the Application of Special, Anti-Dumping and Countervailing Duties in Relation to Third Countries (hereinafter referred to as the Protocol) are documents that establish the procedure for conducting an anti-dumping investigation and the introduction of anti-dumping measures.

An anti-dumping investigation may begin due to the fact that the competent authority of the EU and the EAEU has evidence of the cases of dumping and damage to the branches of goods manufacturing. Also, the reason for launching an anti-dumping investigation may be the

filing of an application by an individual, a legal entity or any other organization that does not have the status of a legal entity acting on behalf of the Union branch. In order to file an application (complaint), the applicant must comply with certain conditions:

1. Producers of similar goods who support the applicant must account for at least 25% of the total production of similar goods produced by the Union industry.
2. The volume of production of the goods by the applicant and the manufacturers must amount to more than 50% of the total volume of production of a similar product produced by that part of the Union's industry that expresses either support or disagreement with the complaint.

The anti-dumping investigation in the EU, initiated in accordance with Article 5 (9) of the Regulation, is completed within 12 months. The anti-dumping investigation may be completed within 15 months from the date of commencement of the investigation in accordance with Article 6(9) of the Regulations¹.

The term of the anti-dumping investigation in the EAEU is 12 months from the starting date of the investigation on the basis of an application for exercising anti-dumping measures. This period may be extended by the body conducting investigations, but not more than 6 months. The maximum duration of an anti-dumping investigation may be 18 months².

The stages of the anti-dumping investigation in the EU and the EAEU:

1. Application (complaint). A complaint is considered filed if it is supported by those manufacturers whose total production volume is more than 50% of the total production of a similar product manufactured by that part of the Union's industry that expresses either support or disagreement with the complaint. However, an investigation should not be initiated if the producers of the Union directly supporting the complaint account for less than 25% of the total production of a similar product produced by the industry of the Union.

A complaint in the EU is filed with the Commission of the European Union, and in the EAEU — with the Department of Internal Market Protection.

The complaint is considered within 30 days by the Department of Internal Market Protection of the EAEU and 45 days by the Commission of the European Union. After the expiration of these terms, the competent authorities decide to initiate an anti-dumping investigation.

¹ Regulation (EU) 2016/1036 of the European Parliament and of the Council of June 8, 2016 on protection against dumping imports from non-member countries of the European Union (codification) [Electronic resource]. – Access mode: <https://eur-lex.europa.eu/>. – Date of access: 08.04.2023.

² Protocol on the Application of Special, Anti-dumping and Countervailing Duties in Relation to Third Countries [Electronic resource]. – Access mode: <https://www.consultant.ru/>. – Date of access: 08.04.2023.

2. Notification. The competent authority is obliged to notify the WTO of the occurrence of the investigation. In the EAEU, the competent authority is the Department for the Protection of the Internal Market of the EAEU, in the EU – the Commission of the European Union.

3. Questionnaire. During the investigation, the Department of Internal Market Protection of the EAEU and the Commission of the European Union may request data from national producers. If it is determined that dumping exists, a questionnaire is sent to exporters. The questionnaire is a document containing a list of sections related to the economic activities of foreign companies, exporters. Each country has a specific questionnaire form. Exporters must complete this document within 30 days in the EU and the EAEU.

4. Verification visit. After the exporters' response, the competent authorities (in the EAEU – the Department for the Protection of the Internal Market of the EAEU, in the EU – the Commission of the European Union) conduct a verification visit to the exporter's enterprises to verify these data.

5. Final results. Public hearings of interested parties are held.

6. Interim results. Interim results are sent to the participants of the anti-dumping investigation, where interested parties can send comments to the body that conducted the anti-dumping investigation.

7. Public hearings. The final data on the results of the anti-dumping investigation are published in the media.

In the EAEU, after conducting an investigation, the EAEU Internal Market Protection Department provides a report to the Eurasian Economic Commission on the feasibility of introducing anti-dumping measures.

If the occurrence of dumping is proved, anti-dumping duties are introduced on the territory of the EAEU by the decision of the Eurasian Economic Commission and by the decision of the Commission of the European Union on the territory of the EU.

Anti-dumping investigation is a complex process for an enterprise that receives financial damage, but in case of a positive result, protection from foreign competitors is provided for 5 years.

Based on the results of the anti-dumping investigation, in most cases, anti-dumping measures are introduced in both the EAEU and the EU. When applying anti-dumping measures, the interests of all EAEU and EU member states should be taken into account. There are cases when the introduction of anti-dumping measures after the anti-dumping investigation in the EAEU and the EU was impractical:

Cases of non-introduction of anti-dumping measures due to their inconsistency with the interests of the EU are infrequent (about 4% of investigations). So, in 1994, the investigation into gum rosin from China ended without the introduction of measures. It was found that their introduction would lead to a significant increase in costs for many consumers producing goods with high added value, while maintaining a large number of jobs¹.

In 2018, the Board decided to apply an anti-dumping measure against herbicides from the European Union. However, Kazakhstan actually vetoed this decision, making a proposal to cancel it. At the same time, Astana stated that in light of the current situation in the EAEU herbicide market, "these products are of high importance for the domestic crop industry." A ban on the use of anti-dumping measures by Belarus and Kazakhstan is appropriate, since the main goal of these countries is to preserve the competitiveness of their enterprises².

The scientific work compared the anti-dumping investigation in the EAEU and the EU. The anti-dumping investigation in the EAEU and the EU has the same stages and conditions of the investigation. The maximum duration of the anti-dumping investigation in the EU is 15 months, and in the EAEU – 18 months. Another difference in conducting an anti-dumping investigation is that in the EU the complaint is considered within 45 days, and in the EAEU within 30 days. The scientific article also gave examples of inappropriate application of anti-dumping measures following the results of the anti-dumping investigation in the EAEU and the EU. It should be noted that the Commission of the European Union has greater powers than the Eurasian Economic Commission in conducting an anti-dumping investigation.

¹ Korneenko, I.A. The practice of assessing the compliance of anti-dumping measures with the interests of the EU / I.A. Korneenko // International relations: history, theory, practice: materials of the VII Scientific and Practical Conference of Young Scientists fac. international. Relations of BSU, Minsk, February 3, 2017 / editorial board : V. G. Shadursky [et al.]. — Minsk : BSU, 2017. — P. 187-191.

² Pugachev, V.P. On the practice of applying anti-dumping measures to protect markets in regional integration associations of the CIS and the EAEU / V.P. Pugachev // Trends in economic development in the XXI century : materials of the II International Scientific Conference, Minsk, February 28, 2020 / Belarusian State University ; editorial Board: A. A. Koroleva (Editor-in-chief) [and others]. – Minsk: BSU, 2020. - P. 460 - 463.

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COUNTERING MONEY LAUNDERING AND TERRORISM FINANCING

Research Field:

Customs and Business: Cooperation Challenges

Currently, a large number of crimes are being committed in the customs sphere, which cause significant damage to the country's economy. At the same time, it is worth noting that these violations of the law also have an impact on the business sphere, since the development of international trade has helped to unite business and customs as never before. Consequently, all crimes committed in the field of business or in the customs sphere are reflected in some way on the other side.

One of the most frequent crimes in the field of customs is money laundering and terrorism financing. These crimes are a global problem, since money laundering and terrorism financing are carried out not by one person, but by an entire criminal group.

Today transnational criminal organizations continue to generate large amounts of illegally obtained funds, a significant part of which is used to support their illegal activities. At the same time, money laundering is carried out in various ways: through bank transfers, replenishment of accounts, through investing in business. All this makes it impossible to solve the problem without the participation of representatives of business communities¹.

Money smuggling takes the second place after drug trafficking in the list of major offenses that generate illegal cash flows. Tax fraud is in third place.

Thus, in 1989 in order to prevent illegal activities, the global organization for combating money laundering and terrorist financing, the Financial Action Task Force on Money Laundering (FATF), was established. The FATF investigates money laundering and terrorist financing methods and adopts global standards to reduce risks.

The organization constantly monitors how criminals and terrorists collect, use and transfer money resources. The FATF regularly publishes reports raising awareness of the latest methods of money laundering, terrorist financing, so that countries and the private sector can take the necessary steps to reduce these risks².

¹ Veremeychik, O. V. English for Customs Officers : textbook / O. V. Veremeychik. – Minsk : Higher School, 2018. – 327 p. : ill.

² Group for the Development of Financial Measures to Combat Money Laundering (FATF) [Electronic resource]. – Access mode: <https://www.fatf-gafi.org/>. – Access date: 22.04.2023.

Countering the legalization (laundering) of proceeds from crime and the financing of terrorism is a set of measures aimed at preventing the lawful form of possession, use or disposal of funds or other property obtained as a result of the commission of a crime, and the suppression of financial flows intended for terrorist activities.

In order to combat illegal activities, special competencies are being formed at customs officials at checkpoints, a training program is being developed, including familiarization with methods of money laundering, methods of hiding funds, methods of their detection.

It is worth noting that the criminal economy is for the most part still based on cash. The main attraction of using cash for criminals is that cash, in fact, is anonymous, does not leave traces of audit and can be moved around the world without the use of modern information technology. Of course, there are legitimate reasons for moving cash, but most people do not transport large amounts of cash for various reasons (for example, because of the risk of losing them).

Despite the fact that cash can be converted into any currency, criminal organizations prefer to use illegally obtained funds in the form of "hard currency". Today, internationally recognized hard currencies are the US dollar, euro, yen, British pound sterling and Swiss franc.

Individuals and business communities that smuggle large sums use various methods of hiding and transporting cash so that competent law enforcement agencies do not track down their sender and recipient. Therefore, customs and other law enforcement agencies, as well as financial intelligence units, need to combine their efforts in combating the illegal movement of cash across the border to protect the economic security and to ensure the stability of the financial system. To establish uninterrupted cooperation between these services, it is important to ensure the consistency of their internal policies. In our country, the center for collecting and analyzing information on financial transactions subject to special control is the Financial Monitoring Department of the State Control Committee of the Republic of Belarus.

By the Decree of the President of the Republic of Belarus dated 2021 "On the activities of Customs authorities", it was determined that the State Customs Committee with powers to ensure the prevention of the legalization of proceeds from crime, the financing of terrorist activities and the financing of the dissemination of weapons of mass destruction during customs control over the movement of cash and monetary instruments across the customs border of the Eurasian Economic Union¹.

¹ On the activities of customs authorities : Decree of the President of the Republic. Belarus, March 02, 2021, №. 77 // National Register of Legal Acts of the Republic of Belarus. Belarus. – 2021. – № 1/19541.

In order to identify crimes related to money laundering, authorized units of customs authorities analyze suspicious financial transactions by examining the submitted declarations and other information about the actual movement of currency, control the movement of cash across the customs border. At this stage, it is important to cooperate with the business sector to obtain more detailed information. On the territory of the Commonwealth of Independent States (CIS) and the Eurasian Economic Union (EAEU), cooperation in the field of combating money laundering is regulated by various legal acts. For example, the Agreement of the CIS Member States on Countering the Legalization (Laundering) of Criminal Proceeds and the Financing of Terrorism.

Cash smuggling can be considered a high-risk crime. So, cash smuggling is a guilty committed socially dangerous act prohibited by the Criminal Code, preceding the legalization (laundering) of proceeds from such an act. The most common methods of illegal movement of cash are:

- hiding them by passengers on themselves or in luggage, inside commercial lots of other goods, vehicles, including water and aircraft;
- concealment in international mailings.

These methods are usually used to smuggle cash and monetary instruments (for example, traveler's checks, money transfers, bearer bonds), as well as precious stones and precious metals.

In international mail, cash, precious stones and precious metals can be moved in regular mail, as well as in express courier shipments (United Parcel Service, FedEx Corporation and others). In such cases, as a rule, banknotes with a high denomination are used due to the limited weight and size of shipments. The international mailings are presented by the postal operator to the customs authorities for carrying out customs control forms.

As for cases when money is moved by passengers, in this case, the analysis of the movement of passengers through the checkpoint is carried out according to criteria such as current risk profiles, routes with a high level of risk, through open observation of passengers. A technique for detecting currency by service dogs has also been developed and is being used. The customs authorities intensively operate inspection complexes for scanning means of transport, goods and passengers; proper training of officials is provided.

When detecting the facts of illegal movement of cash across the border, depending on the amount of money and the circumstances of their movement, customs officers begin a preliminary investigation on the grounds of a crime provided for in Part two of Article 228 "Smuggling" of the Criminal Code of the Republic of Belarus. Or start an administrative process on the grounds of an offense provided for in part two or five of Article 15.5 "Non-declaration or submission of

false information about goods" of the Code of the Republic of Belarus on Administrative Offenses.

In the Republic of Belarus, criminal liability for the legalization (laundering) of funds obtained by criminal means is established by Article 235 of the Criminal Code. So, the commission of financial transactions with funds obtained knowingly by criminal means in order to legitimize the possession, use and disposal of these funds in order to conceal or distort the origin, placement, movement or actual ownership of funds is punishable. It can be punishable by a fine, or deprivation of the right to hold certain positions or engage in certain activities with a fine, or imprisonment for a period of from 2 to 4 years with or without a fine and with deprivation of the right to hold certain positions or engage in certain activities¹.

If the facts of illegal movement of cash are established, the customs authorities carry out information interaction with other law enforcement agencies, including foreign ones, in order to further analyze the available information and possible identification of other episodes of illegal activity and identify persons related to it.

The suppression by the customs authorities of the Republic of Belarus of the illegal movement of cash across the border contributes to strengthening national and international security. It also effectively affects the reduction of the level of terrorist threat within the country, contributes to the prevention of money laundering and funding terrorism.

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THE PROSPECT OF INTRODUCING INTRA-COMPANY CUSTOMS ADMINISTRATION AS A FUTURE ENTITY OF CUSTOMS PERFORMANCE

Research Field:

Customs and Business: Cooperation Problems

For many centuries transport vehicles cross the borders of various trading states. And during this period inspection and examination of a wide variety of vehicles are observed: from horse-drawn carts and drays in the past to trucks at present.

According to customs legislation the release of goods must be completed within 4 hours, which in itself is a considerable amount of time. However, problems may arise due to the fault of

¹ Criminal Code of the Republic of Belarus : July 9, 1999 №. 275-Z : adopted by the House of Representatives on June 2, 1999 : approved. By the Council of the Rep. on June 24, 1999, with amendments and additions // ETALON. Legislation of the Republic of Belarus / National Center for Legal Information. Rep. Belarus. – Minsk, 2023.

the driver, the carrier, with the availability of documents; then, the process will be delayed for an indefinite period. Often there is also the movement of illegal and prohibited items in the cargo compartments which anyway forces the vehicle to be detained at the border and the others followed it. Thus, it gives a rise to a negative cumulative phenomenon that sometimes burdens the entire customs and logistics processes.

But what if all difficult processes could be avoided with modern achievements in science and technology? In my opinion, deeper cooperation between business entities and customs authorities as law enforcement and rule-making structures with using information technologies as well as customs control tools (customs, navigation seals and seals) would give a multiple increase in the efficiency of all economic and trade processes taking place in a state. Furthermore, since the authorities are the primary link in regulation, then the initiative to create such system should come from them by creating instructions and laws that would stimulate such an activity and other measures.

An auxiliary link in such innovations can be an *intra-company customs administration* (ICA). Customs administration (CA) in itself is a specific management methodology, a system of administrative methods and technologies for influencing the sphere of foreign economic trade; that is organized for the purpose of high-quality implementation of the functions of customs regulation and control. Put it simply, CA is a management activity carried out by the Eurasian Economic Commission, as well as by the national customs authorities, aimed at ensuring the conditions for the functioning and development of the EAEU, and at performing the functions inherent in the customs authorities¹. ICA in its turn is a similar activity in the sense of perception, but is already implemented at the local level – at every enterprise (or organization).

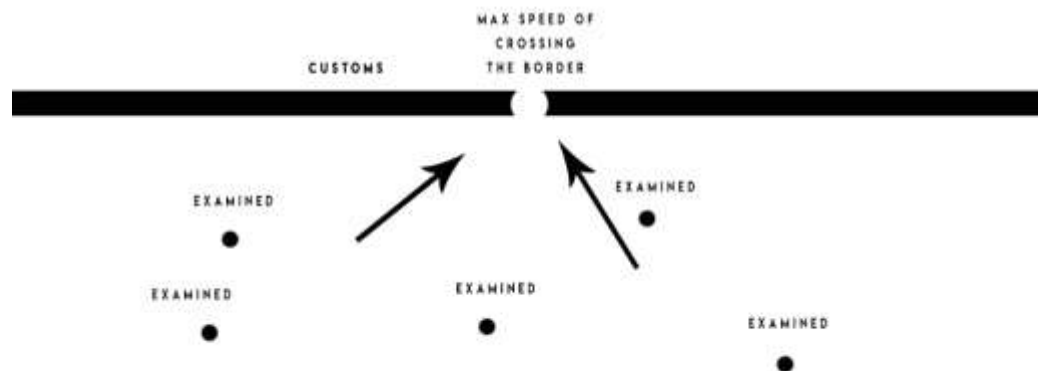
In what way can such an innovation as ICA be implemented? By the name it is easy to comprehend the main part is to create the so-called Customs Control (Inspection) Department within a company or firm, organization or enterprise, which would be engaged in customs supervision at the place of dispatch or shipment. This department would always be nearby the company (customs officers would not have to constantly visit the entities with the purpose of verification). However, it should be noted that this can only happen with a greater organizational merger of state power and entrepreneurial or industrial activity carried out at the legislative level. And it is important to outline the need to create such a mechanism not only at the local extent within one state, but also at the international level (for example, initially in the EAEU), since this

¹ The concept and content of customs administration in the Eurasian Economic Union IV Milshina [Electronic resource]. – Access mode: <https://cyberleninka.ru/article/n/ponyatie-i-soderzhanie-tamozhennogo-administrirovaniya-v-evraziyskom-ekonomicheskom-soyuze/viewer>. – Access date: 04/26/2023.

would greatly increase the influence of such a mechanism and significantly contribute to the international control of cross-border movement.

In this regard the ICA mechanism would look as follows:

1. There is a Department of customs control (regulation) in the structure of an enterprise.
2. When making a foreign trade transaction, counterparties negotiate agreements and get commercial documents ready, and resolve payment issues.
3. While dispatching a container (truck or trailer) or shipment, the customs authorities carry out customs control of goods, containers, documents and other objects subject to customs supervision.
4. If everything is in order, it is applied a customs (navigation) seal or seal, the destruction or damage of which would mean problems during crossing the border and the obligation to conduct customs control with the imposition of an administrative penalty.
5. After the departure of the cargo the Customs Office of Departure notifies the customs authority at the checkpoint that there are no excesses with the cargo.
6. And, finally, at the border, the documents and seals before placed on the compartments are checked. In the absence of contradictions and discrepancies the release of goods and the passage of a vehicle are performed in just a few minutes.
7. And the last step necessary for the smooth and rapid cargo movement is to notify the customs authority of the neighboring country of the right and legitimacy of a goods carrier as soon as possible. Exactly for these purposes ICA needs an international scale to enhance its cumulative effect.



Picture 1 – ICA scheme

The difference between this scheme and the traditional one observed today is as follows:

- for conscientious business entities and firms that have nothing to hide and that are not involved in illegal transportation, crossing the border will bring minimal time losses, and subjects with uncertain status will be faced with a choice: to operate honestly and in accordance with the law and obtain gains, or continue working to their detriment; subsequently on top of all the principle of categorization in a more fixed manner can be added¹;
- the whole procedure will take less time due to the transfer of examination from one place (checkpoint) to many others;
- the system is based not on regulatory oversight established by independence of customs authorities as subjects of power, but on cooperation expressed in interdependence or synergy, since the second one is anyway more effective than the former with all else/other things being equal;
- and finally, the “state body–business subject” axis will be dynamically developed through cooperation, distribution and accounting of roles, establishing transparency of all processes, which was actively proposed in the Customs-Business Partnership Guidance 2015 (World Customs Organisation)².

With no doubt the basis of such a new order is using of information technologies and software products when without the above even the declaration of goods cannot be presented today. A superb support in the implementation of such a concept of customs functioning would be the electronic queue that already exists today that would further reduce the chance of traffic jams at the border associated with uneven vehicles approach.

As for the number of employees who at first glance may be lacking, this problem is solved by itself: such a large number of employees will no longer be required at the border which in its turn will help to distribute specialists to the necessary places. In other words, the whole mechanism is reorientation of personnel and the necessary administrative processes.

What benefits would be expected from the introduction of such collaborative cooperation? These may include:

- accelerated border crossing on a relatively large scale, caused by “international cooperation”;
- release of labor resources and more uniform rotation in the places of customs control, wherever required;

1 Customs administration: reform is coming [Electronic resource]. – Access mode: <http://bamap.org/information/smi/20845/print/>. – Access date: 04/27/2023.

² Customs-Business Partnership Guidance: WCO June 2015, p. 67.

- strengthening the economic effect in terms of an increase in the speed of capital, cargo, and innovation flows;
- reduction of the movement of contraband and prohibited objects by possessing information about each trailer and the contained load;
- during difficult organizational, trade, economic and political situations, the possibility of huge traffic delays at the border is minimized: officials will not need to carry out mass control of cargo in the form of a giant “wave of trucks”, therefore, the passage of any amount of transport will not be associated with a burdensome task;
- transition to a higher frequency scale of IT utilizing;
- full involvement of the customs personnel due to the large number of business entities and the need to control their activities, etc.

Thus, the creation of the ICA is a futuristic model of cooperation between business entities and government bodies, each of which is pursuing its own goal: increasing profits, creating more GDP, developing competitive industries, etc. In a word, such a model would inevitably accompany the achievement of the goals of the State Sustainable Development Strategy. Meanwhile, this paradigm requires major transformations and reforms, primarily in the field of lawmaking. Therefore, such a concept assumes the obligation of a long, but paid off work in the sphere of building the entire state system, where everything is aimed at minimizing temporal and, as a result, economic losses and maximizing growth in crucial economic indicators.

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TEMPORARY STORAGE OF GOODS. THE MAIN PROVISIONS, STORAGE METHODS AND RECOMMENDATIONS FOR OPTIMIZING THE TEMPORARY STORAGE OF GOODS

Research Field:

Customs and Business: cooperation challenges

Temporary storage of goods means the storage of foreign goods in places of temporary storage until they are released by customs authorities, or until the authorities receives permission for the departure of goods from the customs territory of the Union, if foreign goods are stored in places of movement of goods across the customs border of the Union, or until the day of seizure

or arrest during the verification of a crime report, in in the course of criminal proceedings or in the case of an administrative offense (conducting administrative proceedings).

Temporary storage warehouses (TSW) are places for storing goods placed under this procedure. TSW are equipped in such a way as to ensure the safety of goods, to exclude access to them by unauthorized persons, as well as to ensure the possibility of customs control. Also, in addition to warehouses, storage can be carried out on the territory of the free economic zone and other territories that are provided for by the EAEU TC¹.

This procedure cannot be applied to goods transported by pipeline transport or through power transmission lines. If the product is capable of harming other goods or it requires special storage conditions, then the storage location must meet the requirements, depending on its characteristics.

The period of temporary storage of goods is 60 calendar days. This period is interrupted in case of seizure or detain of the goods. At the written request of the person having authority over the goods or his representative, the customs authority extends the specified period, which should not exceed 4 months.

Upon expiration of the validity period, goods that have not been placed under the customs procedure are detained by the customs authorities.

There are 2 options to place the goods for temporary storage.

The first option is possible when the goods are delivered to the point of entry and placed there in the customs control zone. The customs authorities must be notified of arrival.

Within an hour after registration of the documents required from the carrier, the person who owned the goods can provide the goods for placement under the temporary storage procedure.

The second option is relevant in the case when goods are delivered to the customs control zone (delivery zone) during the customs transit procedure. After the customs authorities register the fact that the goods are in the delivery area, the person who delivered the goods or has authority over the goods can provide it for temporary storage within 3 hours from the moment of registration.

In order to place the goods for temporary storage, the carrier, other persons with authority over the goods, or their representatives submit to the customs authorities transport (transportation), commercial and (or) customs documents. The documents must contain

¹ The Customs Code of the Eurasian Economic Union (Appendix No. 1 to the Agreement on the Customs Code of the Eurasian Economic Union) // [Electronic resource]: ConsultantPlus. Access mode: https://www.consultant.ru/document/cons_doc_LAW_215315/, – Access date: 01.06.2023.

information about the goods, the sender (recipient) of the goods, the country of their departure (destination).

Such documents may be submitted to the customs authorities in the form of electronic documents.

Placement under the procedure does not necessarily mean to simply move the goods anywhere. The goods still remain in the customs control zone, they simply acquire a legally new status.

Before any actions are taken in respect to the goods, it is necessary to resolve the issue of where they will be stored. The most common option was mentioned above – a temporary storage warehouse.

1. Temporary storage warehouse (TSW)

TSW can be specially allocated and equipped buildings or a part of a building, or a complex of buildings, or premises in buildings. These can also be territories equipped in a certain way. The TSW must be under protection with mandatory control of access to it by individuals.

They are established by legal entities — residents of the Republic of Belarus, but in no way by customs authorities, as many believe.

2. TSW, adapted for the storage of goods that may harm other goods or for those goods that require special storage conditions

Goods imported into the customs territory of the Republic of Belarus that may cause harm to other goods or require special storage conditions must also be stored in warehouses or in separate premises of the TSW. However, these are already somewhat different TSW. They are specially adapted for storing such special goods.

There is a list indicating the categories of goods that can be stored only in these warehouses is brought by the customs authorities to the attention of all interested parties.;

3. Warehouse of the recipient of goods

This option is possible if, firstly, the imported goods require special storage conditions, and secondly, there is no TSW adapted for storing such goods in a reasonable proximity to the place of their receipt, or there is no possibility of placing goods in this warehouse.

4. Railway carriages located at railway stations

When goods are imported by rail, their unloading, placement on the TSW and subsequent reloading are not economically justified. Therefore, the legislation provides for certain allowances for the railway. With the permission of customs, temporary storage of goods until they are unloaded from carriages can be carried out directly in these vehicles.

5. Places that are not temporary storage warehouses and the location of which is agreed with the customs authorities.

This storage option applies exclusively to the case of delivery of goods by air¹.

At the request of the administration of airports and airfields, temporary storage of goods unloaded at the airport or at the airfield is possible in places which location is agreed with the customs authorities.

Some statistics related to this issue of placing goods for temporary storage, namely the number of temporary storage warehouses on the territory of the EAEU is given below.

On the territory of the EAEU member states (on the date of 01.01.2018), the following were registered:

- 844 owners of temporary storage warehouses;
- 295 owners of customs warehouses;
- 65 owners of free warehouses (61 - the Republic of Kazakhstan, 4 – the Kyrgyz Republic).

On the date of 01.01.2018, the total area of the warehouse economy in the EAEU countries is:

- Republic of Armenia – 392,708 thousand sq.m. Compared with the indicators of 2017, there is an increase in warehouse space by 5.7%;
- Republic of Belarus – 2329.6 thousand sq.m. Compared with the indicators of 2017, there is an increase in warehouse space by 3.8%;
- Republic of Kazakhstan – 15296.6 thousand sq.m. Compared with the indicators of 2017, there is an increase in warehouse space by 15%;
- Kyrgyz Republic – 578.7 thousand sq.m. Optimization of warehouse areas was carried out (reduction of registered areas by 14 times compared to the declared indicators of 2016);
- Russian Federation – 4998.35 thousand sq.m. Compared to the indicators of 2017, there is an increase in warehouse space by 14%².

For comparison, as of 01.01.2017, the total area of the warehouse economy in the EAEU countries was:

- Republic of Armenia – 370.633 thousand sq.m.;

¹ Recommendations on improving the organization of storage of products at the SVH and customs warehouses // Modern student Encyclopedia [Electronic resource]. – 2023. – Access mode: <https://studentopedia.ru/marketing/rekomendacii-po-sovershenstvovaniyu-organizacii-hraneniya-produkcii-na-svh-i-tamozhennih-skladah--.html/>. – Access date: 03/06/2023.

² Analysis of statistical data of temporary storage warehouses, customs warehouses, EAEU member states // Studopedia [Electronic resource]. – 2020. – Access mode: https://studopedia.ru/26_11272_analiz-statisticheskikh-dannih-skladov-vremennogo-hraneniya-tamozhennih-skladov-gosudarstv-chlenov-eaes.html/. – Access date: 05/06/2023.

- Republic of Belarus – 2241.4 thousand sq.m.;
- Republic of Kazakhstan – 13004.0 thousand sq.m.;
- Kyrgyz Republic – 8017 thousand sq.m.;
- Russian Federation – 4289 thousand sq.m.;

On the date of 01.01.2018, the average area of one warehouse located on the territory of the Republic of Armenia was 15.1 thousand sq.m., the Republic of Belarus was about 12,871 thousand sq. m., the Republic of Kazakhstan 47.08 thousand sq.m., the Republic of Kyrgyzstan more than 16.5 thousand sq.m., the Russian Federation – about 6.7 thousand sq.m.

The total area of warehouse facilities in five countries as of 01.01.2018 amounted to 23595.6 thousand sq.m.

Now, having considered the options for temporary storage facilities, it is worth mentioning the recommendations for optimizing the storage of goods in these premises.

When placing and storing goods in warehouses, it is worth:

- Placing goods of the same type in racks on both sides of the same aisle;
- To stack goods in racks vertically, that is, to place one type of product in the cells of one or more adjacent sections of the rack. This is especially important when packing goods, the selection of which is made manually. So, for example, if the volume of the stock is equal to the volume of three cells, then it should be placed in the cells of one section (from the first to the third tier, or the first, second and fourth tiers), and not placed horizontally. When the lower cell is released, the pallet with the goods from the upper cell is shifted to the lower one. The exception is the goods of the most popular assortment, which can be placed side by side horizontally in order to expand the work front of the selectors and eliminate their downtime. It should be noted that the forced downtime of selectors during the replenishment of the stock in the selection zone, or while working in this zone of another selector can be up to 20% of his working time;

- On the upper shelves of the racks, place goods sold in large batches (at least one pallet) and with a large storage volume, as well as seasonal storage goods;

- In order to better organize work in warehouses and the most efficient use of lifting vehicles, goods stored in the warehouse, both in racks and in stacks, should be stacked on pallets. At the same time, it is necessary to ensure the widespread use of pallets of various designs;

The use of a temporary storage warehouse allows you to make large purchases at a time when the supply on the foreign market is the most profitable, and to sell when the demand on the domestic market of foreign countries will be the most favorable. These benefits are realized to

the extent that the legislation provides the owner of the goods with sufficient time to make a decision on the final destination of the goods.

The warehouse has its advantages for both importers and exporters. When exporting, the owner of the goods gets the opportunity to pre-pass all customs procedures related to the export of goods from the country, and then independently, based on the needs of the external market and the availability of vehicles, solve the issues of export of goods.

When importing, it allows you to avoid paying the entire amount of customs duties due to importing a large batch of goods.

Exemption from the payment of customs duties on imported goods placed in the TSW allows the importer to avoid an unfavorable situation when, until the transaction (without any guarantees for the speedy sale of goods), significant sums of money intended for the payment of customs duties and fees are "frozen".

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THE QUESTION OF MORALITY IN BUSINESS AND CUSTOMS REGULATION

Research Field:

Morality in International Trade: Ethics in Business and Customs

This article is devoted to the cooperation of the customs services and the business sectors: in particular, the compliance with the moral and ethical rules of behavior among customs officers and company employees associated with the international trade.

The Code of honor sounds noble, it is associated with such concepts as the morality, the conscience, the duty, the responsibility, and the justice. Today, the Code of honor is a necessary attribute of any organization or its branch. In other words, it is important for any institute where the moral principles and rules of conduct in professional and non-official activities are determined. For example, the Codes of honor for judges, bank employees, journalists, entrepreneurs, military personnel, policemen, and so on.

The international trade has become an integral part of the global economy, with companies transacting across the borders on a daily basis. However, along with the international trade increase, there is a need to comply with the ethical and moral standards of business and customs practices.

“Business is the art of making friends,” the American financier Herbert Casson once said. He studied more than 300 types of entrepreneurial activities and knew a lot about business.¹ For modern business ethics, the issues of the corporate social responsibility and reputation are in priority. Good ethics means good business. Otherwise, the negative reaction from customers and partners will inevitably lead to a significant decrease in the profitability of the company. At the same time, dubious reputation will lead to a lack of any credibility in it.

Ethics in business refers to the principles and values which guide decision making processes and behavior within an organization. This includes honesty, fairness, transparency, openness, ability to function effectively at the marketplace in accordance with the applicable laws, established rules and customs, as well as with the respect for all stakeholders, including employees, customers, and suppliers. In the international trade, ethical considerations are especially important as companies interact with people and organizations with different cultural backgrounds and, in some cases, countries with different legal systems.

Companies must be mindful when implying ethical rules and should strive to behave ethically. This includes respect for the human rights, avoidance of the corruption and bribery, and compliance with the environmental standards. Inability to comply with these standards can result in the damage of the company's reputation, can lead to legal consequences, and create trade barriers.

Customs authorities play an important role in ensuring ethical practices in the international trade. The Customs Administration is responsible for enforcing trade-related laws and regulations, collecting revenues, and ensuring the security of goods which enter and leave the country. Customs authorities must comply with the ethical standards, including the avoidance of interest conflicts and fair treatment of all traders as well as respect for the human rights.

In 1993 the World Customs Organization adopted the Declaration on Integrity in Customs (Declaration on Good Governance and Combating Corruption in Customs), known as the Arusha Declaration of the WTO and revised it in 2003. Among the ten elements of the anti-corruption strategy described in this document, a key role is assigned to “the development, promulgation, and adoption of the comprehensive Code of conduct that establishes practical and unambiguous rules of conduct for all customs personnel”. This has led to the emergence of the

¹ Casson G.N. The art of making money: /Translated from English — St. Petersburg: Publishing House "Litera". Publishing house "VIAN", 1997. — 12 p.

Model Code of Ethics and Conduct for Customs Officers that defines the international standards for the professional conduct of customs officers.¹

The Model Code of Ethics and Conduct, developed by the World Customs Organization, regulates the following areas: personal obligations, compliance with the law, relations with the society, gifts, use of inner information, political activity, and work environment.

The main idea which this document carries is that a customs officer is a representative of the State, and by his/her actions he/she must maintain and strengthen the image of the customs services. After all, by his/her behavior, speech culture, manners and habits, appearance and intelligence, people not only judge the customs service in particular, but the State as a whole. In turn, the decency and the impeccable reputation are the basis of citizens' trust in customs officials.

The Model Code of Ethics and Conduct states that the business community must have access to the ethical standards applied by customs authorities and must ensure practices that do not force customs officers to deviate from these standards. Any attempt by members of the business community to offer incentives or other compensations in exchange for some favors or special treatment must be promptly reported to the appropriate senior officer or the internal security department.

However, in some cases, customs authorities may be tempted to engage themselves in corrupt practices, for example, accepting bribes or other illegal activities in order to facilitate customs clearance or import permits. This can lead to the lack of trust in customs authorities and the creation of unfair conditions for the companies which comply with the rules and those which do not.

In order to prevent corruption and uphold ethical standards in customs practices, companies must be vigilant in their activities and ensure that their practices do not contravene the international laws and regulations. They should also cooperate with customs authorities to facilitate customs clearance and compliance.

In order to regulate the ethics of behavior and the formation of the moral consciousness of the customs authority officials, a set of regulatory legal acts has been adopted in the Republic of Belarus. For example, the Disciplinary Charter of the customs authorities of the Republic of Belarus; the General requirements of the official ethics for civil servants (in the Appendix to the Law of the Republic of Belarus "On public service"); the Law of the Republic of Belarus "On Combating Corruption"; the Code of Honor of a Customs Official. At the beginning of the

¹ The Arusha declaration//Official website of the world customs organization// [Electronic resource]//– Access mode: <https://www.wcoomd.org/en/search.aspx?keyword=the+arusha+declaration> – Date of access:14.04.2023

professional career each employee takes an oath in which he/she swears to uphold the honor and dignity of the customs authority official; to protect the economic security of the Republic of Belarus; to be honest, disciplined, vigilant when performing his/her duty; to protect the rights, freedoms, and legitimate interests of the citizens, the society, and the State from criminal and other unlawful encroachments.

In addition, some other measures have been taken in our country to reduce the corruption risks and to create favorable conditions for the business sector, likewise: the electronic declaration of goods, the contactless methods of work, the remote release of the technologies, the reduction of the release time, the customs control which is based on the risk management system, the activities of the public advisory councils at the central and regional levels, and more.

In conclusion, ethics in business and customs are essential to ensure moral and ethical standards in the international trade. Companies and customs authorities must work together to ensure fair and transparent trade, to show respect for the human rights and to protect the environment. Only then can the international trade be successful and sustainable for all its participants.

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THE ROLE OF ANTIDUMPING MEASURES WHEN ENSURING ECONOMIC DEVELOPMENT

Research Field:

Safe Business Environment for the Economic Development

Much attention is paid to business activities in current economic conditions. The development of this segment is important since the domestic production is the part of the national economic system and it makes a significant contribution to the socio-economic development. The measures implemented in this direction are national and supranational in their nature.

The entrepreneurship and the domestic goods production in the Republic of Belarus has been developing for almost 10 years within the framework of the Eurasian Economic Union (hereinafter referred to as the EAEU), one of the tasks of which is to support and protect the producers of the EAEU domestic market. The measures to protect the domestic market include

special, compensatory, and anti-dumping ones; the latter of which are used much more often than others¹.

The measures to protect the domestic market are designed with the aim to equalize the opportunities between foreign and domestic producers for the national consumer by creating financial barriers when one imports goods into the customs territory of the EAEU. Funds that are raised with the help of the anti-dumping measures application in order to protect the domestic market of the EAEU and its member states participate in the formation of the entrepreneurial and industrial activities of the Republic of Belarus.

In the context of the increased struggle between foreign and domestic producers, supporting the latter becomes the priority for the State's trade policy. To increase their influence on the international market, foreign manufacturers often resort to eliminate competitors by lowering prices of goods unfairly, that is, dumping².

In order to combat this phenomenon, the commission introduces anti-dumping measures. Anti-dumping measures presuppose the increase in payable fees when crossing the customs border, which means they become a kind of barrier to free trade. Such fees can be used only in order to support emerging sectors of the economy, as well as to protect the metallurgical and chemical industries³.

The implementation of the anti-dumping protective measures is preceded by a certain anti-dumping investigation which is conducted by a person who is authorized by the Eurasian Economic Commission. During the anti-dumping investigation procedure, the main aspects and/or obstacles are identified; the ones that the initiators of the investigation and the producers who are accused of dumping may face.

The Department for the Protection of the Internal Market of the Eurasian Economic Commission is vested with the authority to conduct the anti-dumping investigations.

First of all, the anti-dumping legislation enshrines the definition of dumping. At the same time, dumping should be distinguished from selling goods at prices arising from reasonable low costs or higher labor productivity. The key criterion for determining dumping is the ratio of the export price to the “normal” price. A product is considered to be dumped if the export price is lower than the comparable price at which a similar product is sold via normal trade channels in the exporting country. The “normal” price is usually based on the prices paid for the commodity

¹ Customs Code of the EAEU// [Electronic resource] //— Access mode: <http://pravo.by/document/?guid=12551&p0=...> — Date of access: 03/01/2023.

² Koval A.G., Sutyryn S.F., Trofimenko O.Yu. Protection of national producers within the framework of the WTO // Bulletin of St. Petersburg University. Ser.5. Economy. 2014. Issue 1 P.53-70.

³ Gadyrshin I. Opportunities to reduce the role of anti-dumping measures in the course of economic integration // Society and Economics. 2011. No. 7. pp.143-153.

during the ordinary course of trade between an independent supplier and a buyer in the exporting country.

If a domestic manufacturer intends to initiate an anti-dumping investigation it is necessary not only to identify the fact of the alleged underpricing by a foreign manufacturer of identical or similar goods, but also to quantify the economic damage caused, as well as to establish a causal relationship between these indicators and file a complaint to the body authorized to conduct the anti-dumping investigations.

As for the damage criteria, the customs regulation assumes the following. The damage caused by foreign manufacturers is assessed according to the following:

- the volume of goods imported under the dumping conditions (in absolute terms or in relative terms in relation to the production volume at the domestic market);
- the price of the supplied goods in order to determine the difference between the price of a similar product on the domestic market;
- the aftereffect for the production within the EAEU, primarily in terms of the capacity utilization, stocks, sales, profit margins, employment, etc.

When establishing the fact of dumping, the damage to the industry of the importing country, the threat of such damage or obstacles for the creation of a new branch of the economy are considered as the subject to assessment. After fulfilling the above conditions, a WTO member country or the State which adopts its foreign trade policy has the right to impose an anti-dumping duty not exceeding the dumping margin for this product.

A dumping complaint must be filed by one or more domestic producers of goods which account for more than 25 % of the production of a similar product in the EAEU member states. If the total share of the production of a similar product by a domestic manufacturer exceeds 25 % within one of the member states, but does not reach this mark across the Union, the complaint may be rejected by the authorized body. Otherwise, an anti-dumping investigation begins in accordance with the established procedure¹.

The final results of the investigation (except for the confidential information about the enterprise) are published in the public domain. If the fact of dumping by a foreign manufacturer has been established and proven (based on the evidence after the investigation made by the Department for the Protection of the Internal Market of the Eurasian Economic Commission) a decision to introduce the anti-dumping duty levied as an addition to the usual import duty will be made.

¹ Agreement on the Application of Article VI of the General Agreement on Tariffs and Trade 1994// [Electronic resource] //— Access mode: <https://docs.cntd.ru/document/902340078> — Access date: 03/01/2023.

The application period of the anti-dumping duty depends on the amount of the economic damage inflicted on the EAEU economy, and lasts as a rule for 5 years. However, this period may be extended until the moment of complete neutralization (that is, compensation) of the damage caused. In addition to the introduction of the anti-dumping duty, another anti-dumping measure may be taken, that is, the approval of the voluntary price commitments accepted by the exporter.

In the context of the dynamically changing world economy as well as due to the development of the information technologies, it may be necessary to provide the automated detection of dumping facts for the timely application of the preventive measures.

Producers of the strategically important goods should be properly informed about economic and legal instruments to protect their products from foreign competition. With the help of the continuous interaction system it is necessary to increase the awareness of entrepreneurs about the opportunities and mechanisms for influencing the trade relations which are available to the Eurasian Economic Commission, for the measures to protect the domestic market, including the specifics of conducting anti-dumping investigations.

The key to the successful foreign economic policy aimed at protecting national interests can be seen in having effective relationships between the authorized bodies and private entrepreneurs of the domestic industry¹. The next important condition for regulating the application of the measures to protect the domestic market is the development of the uniform methods for calculating and establishing a dumping margin in order to reduce the risk of becoming a defendant in an anti-dumping dispute regarding the illegal introduction of anti-dumping protective measures in relation to imported goods. Regular monitoring of foreign trade policy and the application of the measures to protect the domestic market will make it possible to track the main trends in the development of the industry of the third countries and to use response measures in the internal market of the EAEU. From a technological and production viewpoint, the introduction of new technologies that reduce the cost of finished products without losing the proper level of quality will significantly increase the interest of both domestic and foreign consumers and will improve the reputation of such manufacturers in the international arena.

¹ Hoekman B.,Kostecki M.The Political Economy of the World Trading System :WTO and Beyond. Oxford University Press,2001.163p.

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**INNOVATIVE INFORMATION TECHNOLOGIES IN CUSTOMS
AFFAIRS***Research Field:**Modern technical means as a basis of the effective border management*

In recent years, the use of modern equipment, software and new information technologies has underpinned economic activities. International trade and its accompanying activities are no exception, as a result of which customs control bodies embark on automating most of their processes. This trend gives rise to the emergence of a new type of communication between the parties involved in the international commodity exchange¹.

Currently, information technology and digitalization are used in all spheres of human life, as well as in customs. The need for the use of information technology is an obvious factor. They contribute to: control over the participants of foreign economic activity, speed up process of customs clearance and control, increase in trade turnover and economic growth of the country.

The world is turning digital, faster than we could have imagined, and public administrations are also moving online just as fast. Information and Communications Technology is everywhere in today's Customs workplace: in office automation, publication and dissemination of information, making declarations with the help of automated clearance systems, risk management, undertaking validation and processing, and issuing approvals. ICT has transformed the way that Customs and governments operate. Digitalization in customs facilitates international trade, helps achieve high quality customs administration².

The main information technologies in customs are:

- Navigation seals
- Electronic nose
- Electronic digital signature
- Robotics
- Application of RFID technologies
- Muon tomography in customs control

¹ 1.Momchil, Antov The role of information technologies in the development of customs control in the Republic of Bulgaria / Antov Momchil // World Customs Journal. – . – T. Volume 11, № Number 2. – C. 103

² Digital Customs, the opportunities of the Information Age [Electronic resource]. – Mode of access: <https://mag.wcoomd.org/magazine/wco-news-79/digital-customs-the-opportunities-of-the-information-age/>. – Date of access: 12.04.2023.

- Computer tomography

Navigation device (seal) is a device that provides the identification of goods and gives a remote control over the objects' movement. The transmission with the help of the tracking system presents the information related to the transportation of goods which are under customs control. Navigation seals are designed to control the movement of goods and vehicles. In addition, seals guarantee the safety of the cargo, since it is impossible to open the vehicle body without damaging the seal. The advantages of using navigation seals are: total control of cargo movement, reusable, detailed information about all manipulations with the container.

An electronic nose (E-nose) is an instrument which comprises an array of electronic chemical sensors with partial specificity and an appropriate pattern-recognition system, capable of recognising simple or complex odors. It is specifically used to sense odorant molecules in analogy to the human nose.¹ The electronic nose can be used to detect explosive devices in airports. Customs officers can also use the device to find smuggled drugs and concealments.

Electronic signatures provide a quick and easy way to sign electronic documents without having to print paper or sign with wet ink. It is a process in which computers are used to certify the integrity of a document and authenticate the person signing the document (the signer).² Now the vast majority of signatures are based on flash drives with a key that certifies the data in special reporting programs. In this respect electronic signatures help optimize the work of customs authorities and save time.

In nearest future artificial intelligence and robotics will be widely used in customs affairs. Now it is clear that such technologies must be used by customs and they are already used in some countries. The application of robotics can improve the capacity of customs clearance points. For example, the widespread use of drones significantly increases the efficiency of customs control both at the checkpoint (control of vehicles in the neutral lane on the way to the border) and during customs escorting of cargo.

RFID tags are used to identify a variety of objects contactless by means of a radio signal. When crossing the customs border, a vehicle simply passes through a scanner that reads the information from RFID tags in seconds. The information obtained will be sent to the customs authorities and compared with the information that was provided in the advance notification.

¹ Electronic Nose Feature Extraction Methods: A Review [Electronic resource]. – Mode of access: [https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4701255/#:~:text=An%20electronic%20nose%20\(E%2Dnose,analogy%20to%20the%20human%20nose..](https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4701255/#:~:text=An%20electronic%20nose%20(E%2Dnose,analogy%20to%20the%20human%20nose..) – Date of access: 04.04.2023.

² What is an e-signature (electronic signature)? [Electronic resource]. – Mode of access: [https://www.techtarget.com/searchcontentmanagement/definition/e-signature#:~:text=An%20e%2Dsignature%20provides%20a,signing%20the%20document%20\(signer\)..](https://www.techtarget.com/searchcontentmanagement/definition/e-signature#:~:text=An%20e%2Dsignature%20provides%20a,signing%20the%20document%20(signer)..) – Date of access : 04.04.2023.

Advantages of muon tomography are high penetration ability, no additional radiation exposure of stuff and detailed control of goods and vehicles. The possibility of creating a three-dimensional image of the object under control makes it a promising method of introscopy in customs control of large-sized cargo.

Computerized customs scanning has also found application in the customs affairs. Scanning helps to quickly carry out a detailed inspection of shipments. During the scanning process, images of the cargo in two projections are displayed on a monitor. A customs officer analyzes the images. If suspicious content is found, goods are scanned for a detailed inspection. If the customs officer finds no suspicious content, the vehicle is released.

The rapid introduction and usage of the above mentioned technical devices increases the efficiency of customs affairs on the customs border of the EAEU, reduces the time for customs control, and promptly detects illegal movements of goods. The implementation and modernization of technical means of customs control allows customs authorities to perform their functions efficiently, accurately, and promptly. At the same time it should be noted that technologies based on artificial intelligence are able to perform human-like actions but it is still not possible for AI to replace human intelligence. Technical means greatly simplify the work of a customs officer, but the key role is played by people.

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CUSTOMS: FROM PAST TO PRESENT

Research Field:

The History of Customs and its Present Times – lessons from the past for the present and future

Customs has a long history full of events. It goes thousand years back when ancient civilizations imposed various duties on goods. Customs has played an important role in collecting revenues and in implementing trade policy.

Customs activities and customs relations originated in ancient times – at an early stage of the economy commodity and trade exchange – and are inseparably linked with the emergence, development, and regulation of trade. Representing a complex network of mutual obligations and dependencies, trade relations which ensure the security of the population and government, required a well-thought-out organization of social relations and logical thinking. The first

materials on the regulation of trade date back to Herodotus who lived between 490 and 425 BC. He described trade processes in Libya, Persia, and Scythia.

Customs in Great Russia appeared in the 10th century. By this time there had been traces of trade duties imposed on goods from Great Russia which were exported by land and by water. The most ancient duty, called “myt” is mentioned in “Russkaya Pravda” by Yaroslav the Wise in the 11th century. “Myt” collectors – “mytniki” can be considered as the forerunners of customs officers.¹

In ancient times customs duties were often levied on such goods as wax, salt, spices, and precious metals. The Varangians and Slavs brought furs to the South (sable, beaver, fox, martens, etc.), honey, wax, resin, ambergris, silver, and iron (possibly), bone, weapons, various art objects (including jewelry), bread, slaves . These duties helped to replenish the state treasury and were used to support the growth and development of ancient states. Perhaps, thanks to the trade routes, cities and principalities in the ancient Belarusian and Russian lands gained power: Polotsk, Novgorod, Kyiv. Customs duties at that time played more of a fiscal role.

During the Middle Ages customs duties became even more important when Europe had become one of the main centers of trade. Merchants traveling throughout Europe were subject to various customs regulations including tariffs, quotas, and embargoes. These regulations were used to protect local industry and to limit competition with overseas traders. At that time with the help of duties there were attempts to regulate foreign trade.

The customs era began in the 19th century with industrialization and the growth of global trade. Governments began to create centralized customs offices to regulate trade and collect revenue. The introduction of new technologies such as steamships, railroads, and telegraphs made it easier to transport goods over long distances; and customs officials had to adapt to new methods of tracking and monitoring trade flows. Since that time customs duties have become one of the main instruments for regulating foreign economic activity.

Nowadays customs continues to play an important role in regulating international trade. Customs services were responsible for implementing trade policy, preventing smuggling and fraud, and collecting revenues for government budgets. Customs plays an important role in border security and national security by controlling the movement of weapons, drugs and other dangerous goods².

¹ History of Customs Affairs and Customs Policy, V. A. Ostroga, Belarusian State University – Minsk, Belarusian State University, 2019

² The website of the Eurasian Economic Commission [Electronic resource] – Access mode: <https://eec.eaeunion.org/>. – Access date: 26.04.2023.

However, like any area of state activity, customs activity was not always free from corruption and abuse. In the past customs officers used their positions to obtain bribes and other personal gains. Some states used customs as a tool to crush opposition and restrict the freedom of movement of people and goods.

Customs today face new challenges and threats such as cybercrime and terrorism which can use international trade as a conduit to move illegal goods and finance their activities. Customs administrations must adapt to these changing conditions and use the latest technology to ensure security and efficiency.

In conclusion, the history of customs shows that it remains a key tool for regulating international trade and collecting revenues for states. However, customs administrations face new challenges and threats which require constant adaptation and improvement. At the same time, due to the regular growth of illegal movements of goods across the border, countermeasures to combat such movements as well as methods to protect economic interests with the help of tariff and non-tariff and other measures have not lost their relevance. The lessons from the past can help us meet the challenges of the present and prepare for the difficulties in the future.

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THEORY AND PRACTICE OF INTERACTION BETWEEN BORDER AND CUSTOMS AUTHORITIES

Research Field:

Interaction of border and customs authorities

Customs authorities and border service bodies are State administration bodies charged with ensuring national security at the State border and in the border area. First of all, economic and border security directly depends on their proper joint activities to fulfill the tasks and responsibilities assigned by the state.

Border service bodies – state bodies and organizations involved in the implementation of the state border policy, ensuring border security of the Republic of Belarus and performing law enforcement functions, are an integral part of the national security system of the Republic of Belarus.

The customs authorities of the Republic of Belarus are state bodies representing a single centralized system and regulating legal relations arising, changing and terminating in the field of

customs affairs, and ensuring the economic security of the Republic of Belarus; the customs service is one of the state structures involved in the protection of the borders of the state and the EAEU at checkpoints, and is entitled to carry out certain types of state control of the movement of goods, persons and vehicles.

The main tasks of the border service bodies are:

- participation in the implementation of the state border policy;
- ensuring border security;
- protection of the State Border of the Republic of Belarus;
- organization of interaction and coordination of activities of state bodies and other organizations in the field of state border policy and border security;
- prevention, detection and suppression of crimes and administrative offenses that pose a threat to border security in accordance with legislative acts;
- implementation of the passage through the State Border of citizens of the Republic of Belarus, foreign citizens and stateless persons, with the exception of checkpoints at which such a pass is carried out by customs authorities, as well as goods at simplified checkpoints across the State Border¹.

The main tasks of the customs authorities are:

- implementation of the state customs policy, implementation of direct management of customs affairs and coordination of activities of other state bodies and other organizations in this area;
- ensuring the economic security of Belarus within its competence, protecting its economic interests;
- ensuring uniform application of international treaties and acts regulating customs legal relations that constitute the law of the Eurasian Economic Union and the legislation of Belarus on customs regulation by customs authorities on the territory of the Republic;
- development and application of methods and means to ensure compliance with international treaties and acts regulating customs relations that constitute the law of the EAEU and the legislation of Belarus on customs regulation;
- creation of conditions conducive to the acceleration of trade turnover when importing goods to Belarus and exporting goods from Belarus through the customs border of the EAEU in Belarus;

¹ The Law of the Republic of Belarus "On the Border Service Bodies of the Republic of Belarus" dated November 11, 2008 No. 454-Z // National Legal Internet Portal of the Republic of Belarus [Electronic resource]. – 2023. – Access mode: <https://pravo.by>. – Access date: 14.04.2023.

- organization of the fight against smuggling and other crimes, the investigation of which is attributed to the competence of customs authorities, administrative offenses, the conduct of administrative proceedings for which is attributed to the competence of customs authorities;
- ensuring the fulfillment of Belarus' international obligations in terms of customs affairs¹.

Based on the main tasks of the bodies of both services described above, it is worth noting the common ones that are characteristic of these state bodies. Thus, both ensure the implementation of state policy, albeit in different spheres, i.e. border and customs policy; ensure certain types of security within their competence: border service agencies – border security; customs authorities – economic security; organize the fight against crimes and offenses; ensure compliance with both national and supranational legislation; check objects and (or) entities crossing the State Border of the Republic of Belarus: border service agencies check individuals; customs authorities check cargo, goods and vehicles, and in some cases persons, for example, truck drivers, since this function is assigned to customs authorities at some checkpoints.

Since there are similar and even overlapping tasks in the work of the two types of public service, it is obvious that they interact on certain issues, for example, they exchange information about the situation on the border territory, about changes in the legislation of neighboring states on the activities of border services, about the rules for passing individuals, goods and vehicles through the State and customs border, on the identification and suppression of facts of illegal activities related to illegal border crossing. Both bodies participate in measures to improve the regulatory framework, the procedure for crossing the border, the implementation of border and customs control at checkpoints; plan, organize and conduct joint activities to identify and suppress illegal activities related to illegal border crossing; implement joint measures to maintain the regime of the State Border, the regime at checkpoints and in the customs control zones; cooperate in the fight against smuggling, international terrorism, organized crime, illegal migration; prepare and carry out joint actions to localize and prevent conflict situations at checkpoints; implement measures to create and improve infrastructure at checkpoints (development of coordinated approaches to the construction, reconstruction and technical equipment of checkpoints passes); provide mutual assistance in conducting research and development, training personnel; implement control over the implementation of joint decisions.

¹ The State Customs Committee of the Republic of Belarus [Electronic resource] : [ofic. website] / The State Customs Committee. – Minsk, 2023. – Access mode: <https://www.gtk.gov.by>. – Access date: 14.04.2023.

In addition to the above-mentioned facts of interaction between the border service and customs authorities, cooperation is also carried out at the highest level, which is manifested in the joint development of technological schemes for the passage of persons, goods and vehicles across the State Border of the Republic of Belarus, improving the forms and methods of customs and border control between the State Customs Committee and the State Border Committee. Also, interaction is carried out between the structural divisions of the two public service bodies¹.

In order to improve cooperation between the border service and customs authorities, it is appropriate to propose ways to develop this area:

1. Strengthening interdepartmental coordination and communication functions – the creation of special standing committees and/or working groups that will regularly hold joint meetings and operations, and common communication systems will allow timely exchange of information, coordinate actions, and ensure timely informing partners of any changes in policy, procedures or legislation. The establishment of transparent, i.e. least classified procedures can improve trust between authorities, as well as reduce the likelihood of corruption.

2. Cooperation with other countries. The intensification of partnership relations with foreign countries with which the Republic of Belarus has large volumes of trade, including on a contractual basis, will allow the exchange of information and coordination of actions, improve cooperation at the border and reduce the number of violations related to the movement of goods and passengers.

3. Development of human resources. Employees of border and customs authorities should regularly undergo training and advanced training in order to be aware of the latest changes in legislation and new methods of combating illegal activities; the acquisition of new skills, the study of foreign languages will increase the personnel potential. Joint training programs will help to improve mutual understanding and teamwork in identifying and solving problems at work.

4. A coordinated approach to improving working conditions, protecting the health of customs and border guards, ensuring decent pay and working conditions can improve their productivity and well-being, keep them motivated and prevent the leakage of qualified personnel, as well as reduce the risk of occupational diseases; improving the quality of infrastructure at the border, including roads, bridges, tunnels, railway stations etc., directly

¹ Resolution of the State Border Committee and the State Customs Committee of the Republic of Belarus "On approval of the Instruction on the procedure for interaction of the Border Service of the Republic of Belarus and the Customs authorities of the Republic of Belarus" dated 17.04.2009 No. 23/28 // National Legal Internet Portal of the Republic of Belarus [Electronic resource]. – 2023. – Access mode: <https://belzakon.net>. – Access date: 14.04.2023.

affects the throughput, reducing the waiting time of vehicles and reducing the likelihood of unforeseen and conflict situations.

Thus, the interaction of the customs and border authorities of the Republic of Belarus is an important element of ensuring security at the border and the effectiveness of customs procedures. The introduction of new technologies, the development of international relations and the improvement of human resources can positively affect the effectiveness of cooperation between bodies. It is important to pay attention to the fact that the interaction of customs and border authorities should be organized at a high level and based on mutual trust and understanding. It is also necessary to take into account the rights and interests of citizens, comply with international standards and laws, and take measures to protect information and personal data. This is the only way to ensure the efficient and safe work of customs and border authorities, which will contribute to the development of the economy and society as a whole.

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DIRECTIONS FOR IMPROVING CUSTOMS OPERATIONS WITH REGARD TO GOODS CONTAINING OBJECTS OF INTELLECTUAL PROPERTY IN THE EAEU

Research Field:

Intellectual property as an object of international trade

One of the main elements of intellectual property cooperation within the Eurasian Economic Union is customs protection. Among the areas of cooperation between EEU Member States is ensuring effective customs protection of intellectual property rights, including maintenance of a unified customs register of intellectual property objects of the Member States. The development of the customs control system in the context of Eurasian integration is aimed at ensuring an optimal balance between the interests of the state, citizens, businesses and the integration entity itself¹. The issues of customs protection of exclusive rights and counteraction to counterfeiting become topical in the conditions of digital transformations, one of the perspective directions of which may be the formation of a single digital market of intellectual rights.

¹ Agamagomedova S.A. Customs control in the conditions of Eurasian economic integration: concept, signs, development trends // State and law. 2018. № 4. P. 64-72

The legal basis for the customs protection of the exclusive rights is constituted by the acts of the international and domestic law. A special role is played by acts of supranational (regional) law, primarily the EAEU Treaty and the EAEU Customs Code. International standards of customs regulation in the context of integration processes in the Eurasian space affect not only the development of national legislation, but also directly affect the level of supranational regulation within the EAEU.

The main measure for the protection of exclusive rights applied by the customs authorities is the suspension of the release of goods on the basis of information from the customs register of intellectual property objects. It includes objects of copyright and related rights, trademarks (service marks) and appellations of origin. These objects are subject to inclusion in a single customs registry of intellectual property objects of the EEU member states. In accordance with the EEU Customs Code, the EEC provides for its maintenance. Thus, the EEU legislation stipulates a list of intellectual property objects to be included in the unified customs register of intellectual property objects (UCRIPO). However, EEU member states have the right to include appropriate objects in customs registers on the terms and according to the procedure stipulated by national legislation.

In accordance with the EEU Customs Code, the customs authorities of the member states take measures to protect rights to intellectual property objects included in the UCRIPO and (or) the national customs register maintained by the customs authorities of the EEU member state. In order to include an object into the UCRIPO it is necessary to coordinate with the customs authorities of all the EEU countries. If an intellectual property object is included in the UCRIPO, protection is granted for two years.

Customs registers of EAEU countries include different numbers of intellectual property objects. Meanwhile, it was expected that UCRIPO would be an overlap of objects contained in the customs registries of the EAEU countries. The procedure of inclusion of an intellectual property object in the UCRIPO also acts as a certain constraint. An application of a right holder must meet the requirements of all the countries concerning customs registers at the same time. At the same time, the advantages of the UCRIPO institute are a single application and centralized check by all the customs authorities of the EEU member-states.

If goods with counterfeit features are detected, their release is suspended for ten days, if the object of intellectual property is included in the register, or up to seven days if it is not. If the right holder decides to protect its rights in court, the suspension period is extended for another ten days. Upon the expiry of that period, the release of goods is resumed. Exceptions are cases when the suspension is extended at the request of the right holder; the suspension of release is

cancelled on the grounds stipulated by the EEU legislation; documents evidencing the seizure, attachment or confiscation of goods are submitted.

The EEC has a special role with regard to this administrative procedure. Thus, the competence of the Commission includes the establishment of the procedure for drawing up decisions on suspending the release of goods and on extending the period of suspension; notifying the declarant, right holder or person representing his interests of the adoption of such decisions; and the rules for drawing up cancellation decisions. The powers of the EEC are spelled out in detail in the EEU Customs Code.

Having reviewed the activities of customs authorities in protecting intellectual property rights, a number of main problems can be highlighted. First of all, an insufficient level of harmonisation and unification of intellectual property laws and customs regulations in the EEU member states. In particular, different requirements for the registration of trademarks, as well as the registration of identical trademarks, the rights of which belong to different persons in the EEU countries, increase the risk of recognition of goods as counterfeit.

Unified powers of customs authorities should be consolidated in the EEU Member States, which will allow to initiate administrative offence cases and procedures to suspend the release of goods without entering the intellectual property objects into the customs register¹. In addition, a unified approach to the principle of exhaustion of trademark rights should be established, which implies preserving the regional principle with possible exceptions to it in the current conditions, it means a differentiated approach.

An important factor for improving customs protection is the harmonisation of intellectual property rights, as well as the development of a methodology for classifying goods as counterfeit at the regional level. In addition, it is advisable to extend customs protection to inventions, industrial designs and integrated circuit topologies.

Summing up, the following should be noted. First of all, it should be noted the trend of expanding the scope of supranational regulation of customs protection of intellectual property rights in the EAEU. It seems necessary to establish a unified approach to the principle of exhaustion of the exclusive right to a trademark at the EEU level, namely, to recognize the regional principle of exhaustion and introduce exceptions to it, it means to enshrine a differentiated approach. Finally, an effective fight against counterfeit goods moving across the EAEU customs border will require further development of digitalization processes at various stages of customs activities.

¹ Getman A.G. A new vector in Theory of customs protection of intellectual property in the EAEU space // Intellectual Property Law. 2019. № 3. P. 31-35

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TACTICS OF CONDUCTING A PERSONAL SEARCH OF PERSONS WHO HAVE COMMITTED A CUSTOMS CRIME AND THEIR DELIVERY TO THE PREMISES OF THE CUSTOMS AUTHORITY OR TO THE INTERNAL AFFAIRS BODY

Research Field:

Current issues of state border protection

Customs crimes, such as smuggling, cause serious damage to the economic security of the Republic of Belarus. One of the guarantees of its ensuring are the activities of customs authorities to identify, prevent and suppress customs crimes in this regard are one of the important means of positive influence on this situation.

The customs authorities, as part of the preliminary investigation in the form of an inquiry, are authorized to carry out various investigative actions provided for by law, for example, a search.

Personal search of the detainee is a measure to ensure the administrative process applied to a person subject to administrative detention in order to detect the tools and means of an administrative offense, objects, documents and values that are important for the administrative process.

The grounds for conducting a personal search are the following:

- the commission by a person of an act containing signs of an offense subordinate to the customs authorities;
- administrative detention of this person¹.

One of the most pressing issues related to the conduct of a personal search is the safety of customs officials during its conduct. Since a search requires direct physical contact, the detained person may attempt to injure the search officer for the purpose of to be released and to avoid arrest and responsibility. In this regard, a special procedure was developed for conducting a search and movement of the detained person, minimizing the probability of negative consequences.

¹ Procedural and Executive Code of the Republic of Belarus on Administrative Offenses//National Legal Internet Portal of the Republic of Belarus [Electronic Resource]. – 2023. - Access mode: <https://pravo.by>. – Date of access: 22.04.2023.

If there are grounds, in order to ensure the safety of customs officials involved in the persecution and others, it is advisable to immediately conduct a personal search of the detainees.

When conducting a search of the driver and passenger of a vehicle, the following procedure should be followed:

1. Along with the search for weapons, it is necessary to pay attention to the presence of documents, notebooks, receipts, business cards, ignition keys, etc.

2. Care must be taken: to kneel the detainee, not to let him to put his hands on his head and perform other actions that facilitate the attack.

3. Searching the detainee, who is not handcuffed, should require him to lean on the wall, hood or body of the car, setting his legs as far as possible from the points of support. At the same time, the customs officer conducting the search puts his leg in front of the searched person in order to be able to strike preemptively from below in the event of an attack.

4. The detained person is searched from top to bottom, first from the right and then from the left side. The search for weapons is carried out, first of all, behind the sinus, in pockets, behind the belt, on the back, under the headdress, on the neck under the hair and in the crotch. You cannot force the person being searched to independently take out anything from pockets or from folds of clothes. Since the outerwear can be quite thick and dense, it must be unbuttoned by checking the lining, sleeves, etc.

5. Firearms should be taken only with the barrel up, do not touch the trigger, since the weapon can be on a combat platoon.

6. The customs officer conducting the search should not relax and take into account the helpfulness with which the detainee performs the commands submitted to him.

7. At the end of the search, the detainees are handcuffed (if this was not done after they left the vehicle). To avoid stabbing customs officers, it is better to put handcuffs on your hands behind your back. To do this, the following commands are issued:

- Do not turn around! Put your left hand back!
- Rest your head against the wall (vehicle body) and put your right hand back!

8. After the detainees are put into the customs car, one of the employees must carefully inspect the area adjacent to the stopped vehicle, the vehicle itself, or remain at the place of detention and ensure its protection until the arrival of the investigative-operational group.

Delivery to the office of the customs authority or to the internal affairs body of a person suspected of committing a crime, as well as a perpetrator of an administrative offense, is carried out on foot or by transport. It is necessary to deliver the detainee to two or more customs officers or with the help of citizens.

When delivered on foot by one official of the customs authority, it is necessary:

- to follow from the back on the right side of the offender, holding him, as a rule, by the elbow of the right hand, other citizens providing assistance must follow from the back at a distance of 3-4 m;
- not to go forward or bend near the detainee, prevent unauthorized persons from approaching him;
- when approaching someone from behind or in front, stop with the person being delivered and let the passing pass, be prepared to repel an attempt to release the detainee;
- report to the customs officer, if necessary, ask for help.

When delivered on foot by two or more customs officials:

- report to the customs officer on duty;
- one customs official must walk near to the person being delivered and lead him by the elbow of his hand;

other customs officials and citizens providing assistance must follow the rear at a distance of 3-4 m;

- be prepared for an attempt by accomplices to create conditions for the detainee's escape or forced release.

When delivered by transport, it is necessary to:

- perform a personal inspection of the offender's stabbing or cutting objects before entering the vehicle;
- take precautions to rule out the possibility of him attacking customs officials. One of the customs officers must be behind the detainee, holding his elbow of his hand and landing, the second, opening the door of the car, observe the safety of landing;
- land the detainee in the vehicle on the right side of the rear seat.

It is prohibited to use public transport for delivery (tram, trolleybus, bus, metro, etc.), as well as transport belonging to diplomatic and consular missions.

In company cars with sedan and coupe type bodies, detainees can only be transported one at a time. When there are not enough cars for this purpose, alternate delivery of detainees is organized or measures are taken to call a special vehicle intended for transporting detainees.

The first in the back seat behind the driver is a customs officer who insures the landing of the detainee, the second is a handcuffed detainee, the third is a customs officer accompanying him. The employee who insures the delivery must constantly observe the detainee by turning towards him and placing his right hand on the back of the back seat.

In no case should you allow handcuffs on detainees directly in the car, as well as stay with them alone, since inside the cabin, attackers receive a number of advantages to counter the official and attack him. It should be remembered that it is not always possible to use well-known self-defense techniques in a car. Therefore, it is necessary to work out tactics of actions taking into account the specifics of a particular situation¹.

After the suspect in the crime is taken out of the car, examine it inside in order to find items, documents, things left by him and are material evidence in the case².

Thus, the personal search of the detainee and the seizure of things and documents are those measures to ensure the administrative process, which are aimed at the forced seizure of certain material objects that are important for the conduct of the administrative process. During the search, as well as the movement of the detained person, the safety of the searching officer plays a significant role. Despite the search procedure used, negative outcomes still occur, mainly due to specific subjective circumstances (weather conditions, spatial limitations, human factor). Taking all this into account, it is necessary to develop universal and effective measures to ensure the own safety of customs officers when they search and move detainees.

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STATE REGULATION OF FOREIGN ECONOMIC ACTIVITY IN THE CONTEXT OF THE IMPLEMENTATION OF THE IMPORT SUBSTITUTION STRATEGY WITHIN THE UNION STATE

Research Field:

Customs in the context of globalization and regionalization

Import substitution is one of the priorities of the state. The development of both individual regions and the whole country directly depends on this indicator. The term "import substitution" implies an import substitution policy of the state, the essence of which is the complete replacement of imported goods, which in turn are in great demand on the domestic market, with domestically produced goods. The concept under consideration implies the search for alternative, domestic channels for obtaining and producing socially useful goods. The use of this technique is reflected in such measures of the country as increasing the expenditure

¹ Dubik, I. I. Personal security measures and tactics of customs officials in various situations: training-method. manual/I.I. Dubik, V.M. Santarovich, V.M. Patara. - Minsk: Amalfey, 2013. - 116-125 p.

² Procedure for personal search, seizure of things and documents by customs authorities in the administrative process [Electronic resource] - Access mode: <https://bypravo.ru>. – Date of access: 22.04.2023.

component for the development of profitable industries, the introduction of protectionist measures against the import of certain goods, services and technologies, the creation of a kind of corridors that promote the development of national industries (occurs due to customs regulation) and much more. Let's consider the mechanism of application of this strategy on the example of individual states, namely, the Republic of Belarus and the Russian Federation.

The relevance of import substitution in both the Republic of Belarus and the Russian Federation is mainly related to a number of ongoing political events. Countries such as the European Union, the United States and so on impose a number of sanctions against the Republic of Belarus and the Russian Federation. As a result, we are seeing retaliatory sanctions measures, both on the part of Belarus and Russia, which in turn caused the increased unification of the economies of the countries.

On the part of the Republic of Belarus, the opposition to the sanctions of the so-called "unfriendly" countries can be observed on the example of a number of individual events.

Let's look at some of them in more detail:

- The Republic of Belarus has imposed retaliatory sanctions against the European Union for the movement of vehicles registered in the EU across the customs border of the Republic. Cases of their movement through certain checkpoints to specially designated places fall under the exception, where a number of cargo operations, including interception, will be carried out with respect to such vehicles. Such places include service zones and border TLCs (transport and logistics centers). The list of road checkpoints and their corresponding specially designated places for cargo operations and (or) interception is specified in **Annex 1 of Resolution No. 247 of the Council of Ministers of the Republic of Belarus dated April 22, 2022 "On the movement of vehicles"**.

- By the **Resolution of the Council of Ministers of 14.12.2022 No. 865 "On the amendment of the Resolution of the Council of Ministers of 06.12.2021 No. 700"**, the food embargo was extended until **30.06.2023**. The list of goods it concerns has also been adjusted.

- Against the background of the current situation, there is a strengthening of cooperation with African countries. The markets of Asia and Africa and the countries of the Middle East are of great interest to our country. The geography of exports of food products, agricultural raw materials, industry – more than a hundred countries of the world. New markets are: Cambodia, Kuwait, Burkina Faso, Gambia, Zambia, Congo, Antigua, Andorra, Egypt, Zimbabwe, Israel, Qatar, Kenya, Nigeria, UAE, Syria, South Africa.

- On March 23, 2023 (with the exception of certain provisions), **the Resolution of the Council of Ministers of the Republic of Belarus No. 192 dated March 21, 2023 "On the**

introduction of a ban on the export of certain types of industrial goods" came into force. (Hereinafter – Resolution No. 192). A ban has been established on the export of goods from the Republic of Belarus to the member states of the Eurasian Economic Union (hereinafter referred to as the EAEU) according to the list of the annex to Resolution No. 192, regardless of the country of origin. It's also banned the export outside the customs territory of the EAEU from the Republic of Belarus to non-member states of the EAEU; goods placed under the customs procedures of export, temporary export, processing outside the customs territory and re-export¹.

- And much more.

As for the Russian Federation, it is also implementing a counter-sanctions policy against a number of States:

- Russia suspended the supply of gas via the Nord Stream after the sabotage on September 26, 2022. After Moscow imposed sanctions against the former European "daughters" of Gazprom, the Russian gas giant announced that it would not pump gas through the Polish section of the Yamal-Europe gas pipeline. However, gas supplies from Russia to Europe in transit through Ukraine remain at the same volume – about 42.4 million cubic meters per day. These supplies are preserved because this is the fulfillment of contracts, the Russian side still has contracts that it is obliged to fulfill.

- Counter-sanctions against transport companies of the EU, Ukraine, Great Britain, Northern Ireland and Norway were introduced from October 10, 2022. Foreigners were prohibited from carrying out bilateral and transit transportation in Russia, transportation from or to the territory of a third state. This ban was a response to similar EU restrictions imposed on Russian and Belarusian road carriers since April 8, 2022. Cargo delivery by motor transport from "unfriendly" countries on the territory of Russia is carried out through the reloading/interception mechanism: at customs terminal complexes in border territories, goods from foreign cars are reloaded into cars of Russian and Belarusian carriers, or semi-trailers with cargo are reconnected. This practice involves a number of exceptions for product groups. In particular, for perishable goods, pharmaceutical and medical industry products, and a number of others. The current deadline for the reloading/interception mechanism is **June 30, 2023**².

- The food embargo has been extended for the 8th time: measures involving a ban on the import of agricultural products to the Russian Federation from countries that supported the sanctions. "Certain special economic measures" providing for a ban on the import of meat,

¹ National Legal Internet Portal of the Republic of Belarus [Electronic resource]. – Mode of access: <http://www.pravo.by>. – Date of access: 29.04.2023.

² Consultant Plus / Resolution of the Government of the Russian Federation [Electronic resource]. – Mode of access: https://www.consultant.ru/document/cons_doc_LAW_427956/. – Date of access: 29.04.2023.

sausage, fish and seafood, vegetables, fruits and dairy products from the European Union, the USA, Australia, Norway, Canada and Ukraine to Russia were introduced in August 2014. Moscow declares, they are aimed at "ensuring the security of the Russian Federation."

Russia has reduced food imports by a third — from \$43.1 billion in 2013 to \$27.6 billion in 2021. The country has increased production in almost all key areas: grain, vegetable oil, sugar, meat and dairy products. On the official website of the Federal Customs Service, customs statistics data for 2013 and the latest published data for 2021 on the most important goods of import were taken:

- machinery, equipment and vehicles;
- food products and agricultural raw materials for their production;
- chemical industry products, rubber.

If in 2013 the country imported **machinery, equipment and vehicles** worth 154.4 billion dollars, then in 2021 — 138.5 billion dollars. **Food products and agricultural raw materials for their production** in 2013 – 43.1 billion dollars, in 2021 – 40% less (27.6 billion dollars). Imports of **chemical industry products, rubber** in 2013 and in 2021 – about \$ 50 billion¹.

In the Republic of Belarus in 2016-2022, the production of import—substituting products increased 1.8 times - from \$ 13.6 billion in 2016 to about \$ 24.6 billion in 2022. During the same period, the share of import-substituting products in the total industrial production of the country increased from 34.2% to 42.7%. It should be mentioned that most of the manufactured import-substituting products are not only used within the country, but are also actively exported to other countries.

— The balance of foreign trade in goods under the approved import substitution scheme has improved by \$2.27 billion over the past five years (the period 2016-2021, the latest publication of Belstat). The Ministry of Economy notes that the improvement of the situation with the balance in the whole country is ensured by the results of the implementation of planned import substitution measures².

¹ Federal Customs Service / Commodity structure of imports [Electronic resource]. – Mode of access: <https://customs.gov.ru/folder/521>. – Date of access: 29.04.2023.

² National Statistical Committee of the Republic of Belarus / Interactive information and analytical system [Electronic resource]. – Mode of access: <http://dataportal.belstat.gov.by/AggregatedDb>. – Date of access: 29.04.2023.

Table 1. Pros and cons of import substitution (own development)

<i>Pros</i>	<i>Cons</i>
Reducing dependence on other countries	Increasing the role of the state in regulating individual industries
Development of domestic production, scientific potential	Rising costs caused by stimulating new industries
Establishment of new enterprises	Lack of a competitive environment within the state
Strengthening and growth of the national currency	
Increase in employment of the population	The growth of monopoly and oligopoly.
The potential growth of exports of domestically produced goods	

Based on all of the above, I would like to note the fact that the concept of "import substitution" is very contradictory, since it can contain both positive and negative aspects. For example, this tool can have a stimulating effect on the development of individual sectors of the economy. But it is possible only temporarily, because the complete absence of competition from foreign partners is impossible. Today, the Republic of Belarus and the Russian Federation carry out active customs regulation in the context of the implementation of import substitution policy. Countries stimulate the development of industrial and food domestic production by subsidizing socially significant projects and individual alternative ways of obtaining benefits, thereby increasing employment.

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PROBLEMS OF COOPERATION BETWEEN THE BUSINESS COMMUNITY AND CUSTOMS

Research Field:

Customs and business: the problems of cooperation

This article discusses the issues of the cooperation between customs authorities and the business community. The article raises some problems within the framework of the foreign trade customs regulations.

Customs play a key role in facilitating international trade. It is responsible for controlling and regulating the movement of goods across borders; enforcing trade agreements; and protecting consumers from dangerous or counterfeit products. However, the interaction between

customs officials and the business sector can contain some problems which hinder the movement of goods and impede the economic growth.

One of the most significant problems is the lack of harmonization and standardization in customs procedures. Each country has its own set of rules, requirements, and documentation standards. That can be quite complex and can require the involvement of qualified customs professionals. This is especially problematic for small and medium-sized enterprises that do not have trained personnel and/or special software products for customs operations; so they have to turn to the services of customs representatives.¹

Another problem concerns the changes in customs rules and the inconsistency of their application. Customs officials may interpret the rules in different ways. It can lead to delays, additional costs and even to the seizure of goods. In some cases, corruption and bribery can complicate matters by putting businesses at a disadvantage and by destroying the system of trust between individuals. It should be noted that this problem is not typical for the Republic of Belarus, but this problem can hinder the promotion of Belarusian goods export.

The limited use of the technologies in customs operations is another barrier for the effective cooperation between customs and business. Many Customs offices still rely on manual processes and paperwork which can be slow and erroneous. This not only increases the time and costs of trading, but also creates opportunities for fraud and illegal activities. Fortunately, in the Eurasian Economic Union (of which our country is a member) many additional measures have been taken to create favorable conditions for business: electronic customs declaration of goods, contactless methods of work, the technologies for remote and automatic release of goods, the reduction of release time, the customs control is based on the system risk management.

Finally, the lack of transparency and communication between customs and business can lead to misunderstanding and mistrust. Businessmen or businesswomen may not understand the requirements of customs services which can lead to errors in filling in the documentation or mishandling goods. In addition, customs authorities may fail to keep businesses informed about upcoming changes in customs rules or procedures, leading to unexpected problems in the trading process. The Law of the Republic of Belarus “On Customs Regulation in the Republic of Belarus” that came into force not so long ago, takes into account previous experiences of the interaction between customs and business and introduces a number of progressive steps to simplify the transparency of the interaction.

¹ Customs-Business Partnership Guidance [Electronic resource]: WCO, News June 2015. – Mode of access: <https://www.wcoomd.org/en/media/newsroom/2015/july/~media/E2B8A58843F44C55AD21BBE9BA2672B3.ashx> . –Date of access: 15.04.2023

In order to solve these problems closer cooperation and dialogue between customs and business is needed. Customs administrations should simplify their procedures and standardize them internationally to facilitate cross-border trade. They should use modern technology to automate their processes and improve transparency. In the EAEU (Eurasian Economic Union), a number of additional steps can be taken to harmonize the application (simplification and unification) and control of non-tariff regulation measures as well as to implement the internal market protection measures.

Business, in its turn, must cooperate with the customs authorities and strive to understand and comply with the requirements.¹

Ultimately, the governments and international organizations must continue to harmonize customs procedures and standards. This can be achieved through international arrangements and agreements as well as through technical assistance and exchange programs between the customs services of different countries. Mutual exchange and recognition is also possible:

- the status of certain categories of persons providing services in the field of customs (customs carriers and authorized economic operators);
- customs and other documents in electronic form (customs declarations, certificates of goods origin, conformity certificates, phytosanitary and veterinary certificates).

Summing up, the cooperation between customs and business is a key factor in facilitating cross-border trade and in stimulating economic growth. Solving problems in this area requires efforts of all parties involved and should be based on the principles of harmonization, standardization and technological development.

¹ Ershov A.D., Yuritsin V.M. Theoretical and methodological aspects of interaction between customs and business // Bulletin of PTA. - 2010. - №. 3.