

- 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.