

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.