

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).

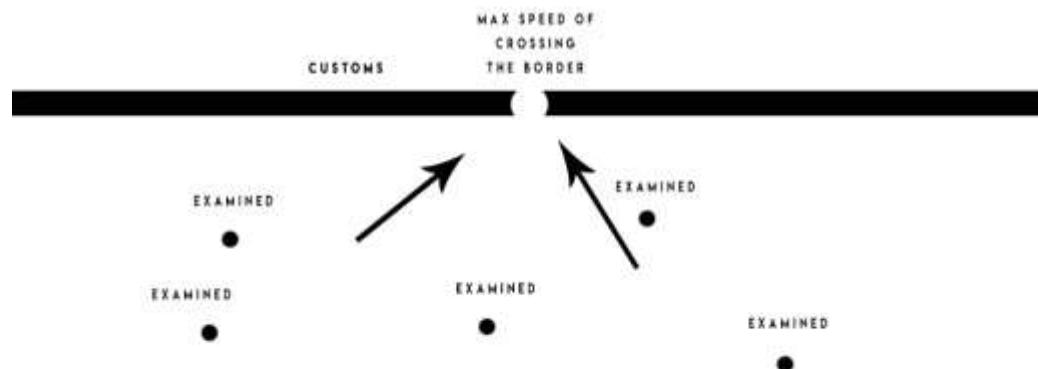
In what way can such an innovation as ICA be implemented? By the name it is easy to comprehend the main part is to create the so-called Customs Control (Inspection) Department within a company or firm, organization or enterprise, which would be engaged in customs supervision at the place of dispatch 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