

## KEY CUSTOMS PROCEDURES

Коноплёва Е.М.

Научный руководитель: к. п. н., доцент Веремейчик О.В.  
Белорусский национальный технический университет

Collaboration across borders is crucial to safeguard the interests of both citizens and businesses globally. Since competition is intensified on the international market and countries seek to attract foreign investment, trade facilitation has become an essential component for economic growth. Trade facilitation involves the elimination of trade barriers for both exports and imports, with the aim of ensuring speedy and reliable clearance procedures at border crossings. Today, customs authorities are recognized as playing a crucial role in ensuring economic security and facilitating trade in all countries.

Trade facilitation relies on four fundamental pillars: transparency, simplification, harmonization, and standardization, which are closely interconnected with customs procedures. Customs procedures refer to the measures applied by Customs to regulate the movement of goods that are subjected to customs control [1]. There are a total of seventeen customs procedures, but some are more commonly used than others.

The customs warehousing procedure offers significant benefits to both importers and exporters. This procedure allows them to store their goods in customs warehouses temporarily, without the need to pay duties and taxes or abide by financial restrictions and prohibitions. As a result, goods can be transported beyond the border or airport without undergoing customs clearance, while remaining under the control of customs authorities.

Temporary storage warehouses are another type of customs storage facility. These warehouses are owned by individuals or entities that hold a license for short-term storage of imported goods before their release from customs. The owners of these warehouses typically charge a fee for the storage of goods, as well as for the loading and unloading operations. Goods can be stored in temporary storage warehouses for a maximum of 40 days.

Bonded warehouses represent another type of customs storage facility. These warehouses are secure areas or buildings where imported dutiable commodities can be stored, manipulated, or even subjected to manufacturing operations without the need to pay duties for up to 5 years from the date of importation [3, p. 85].

The primary advantage of using a bonded warehouse is that the duty on merchandise is not collected until the goods are withdrawn for consumption. This allows importers to defer the payment of duties and taxes until the goods are sold in the domestic market. Moreover, if no domestic buyer is found, the importer can

sell the merchandise for exportation, thereby avoiding the payment of duties and taxes altogether.

Apart from storage, there are also minor handling operations that are permitted at customs warehouses. These handling operations are commonly referred to as "usual forms of handling" and may include labeling and marking, packing and repacking, repairing of damaged packaging, and other similar activities. These operations are necessary to ensure that the goods are in a suitable condition for transportation and distribution, without affecting their customs status or value.

If an importer fails to collect their goods from the customs warehouse within 40 days, the goods will be transferred to responsible storage, which will incur additional costs to the owner of the goods. Customs authorities will then notify the owner that if their goods are not officially released, registered, or exported within 30 days from the date of notification, the government will confiscate the goods for appropriate disposal. In such cases, the importer will be responsible for all costs incurred by the customs authorities during the disposal of these goods if they are not disposed of by sale.

The movement of goods from the Eurasian Economic Union (EAEU) to another European Union (EU) member state is commonly referred to as "export." Under this procedure, the goods are intended to permanently remain outside the customs territory of the EAEU, and the status of Union goods changes to non-Union goods. To export goods, the exporter is required to submit an export declaration, along with other supporting documents, electronically before the actual exportation of the goods.

No country, no matter how large a territory it possesses and no matter how much its national economic complex is diversified, can do without imports. Countries import goods that are either not produced at all within their borders or are produced in insufficient quantities due to natural and geographical conditions, or other factors that dictate their production specialization, based on the criterion of efficiency. Thus, imports play a crucial role in meeting the needs and demands of the population and economy of a country, and the success of its international trade relations.

Importation refers to the act of bringing goods purchased from any country outside of the Eurasian Economic Union (EAEU) into its territory, for personal or commercial reasons. However, certain goods, such as controlled drugs, indecent or obscene material, specific weapons, and counterfeit goods, are strictly prohibited from being imported into the country under any circumstances. Any attempt to import these goods will result in their seizure.

It is required that the carrier of the goods lodges an electronic safety and security declaration before the goods arrive.

After arriving at an approved location, the person who brought the goods into the country must present them to Customs. This means informing Customs that the goods have arrived and are available for customs control.

Sometimes foreign-produced goods can not be sold due to various reasons, and in such cases, the destruction procedure is applied. This is a customs procedure where imported goods are partially or completely destroyed, lose their consumer or other properties, and cannot be restored to their original state in an economically viable way. This procedure exempts the importer from paying import customs duties, taxes, special duties, anti-dumping duties, and countervailing duties [1].

To minimize waste, customs authorities often require that goods be destroyed in an environmentally responsible manner, following applicable regulations and guidelines. In some cases, goods may be re-exported or donated to charitable organizations instead of being destroyed. However, if destruction is necessary, it is typically carried out under the supervision of customs authorities to ensure compliance with regulations and prevent any potential environmental harm.

The customs procedure of destruction is not applicable to certain goods, including cultural, archaeological, and historical values, as well as animals and plants related to protected species. Goods accepted as collateral by customs authorities and seized goods or goods used as material evidence are also exempt from this procedure. Additionally, this procedure is not applicable to goods in cases where their destruction would not be economically beneficial or when there is a possibility of generating waste [4].

The customs procedure of destruction cannot be applied in cases where the destruction of goods may pose a threat to human life and health or cause harm to the environment, or where it involves costs for the public authorities of the Member States. Additionally, the procedure cannot be applied if the goods can be consumed in accordance with their usual purpose. Before implementing the destruction procedure, the customs authorities must obtain a document from the Ministry of Natural Resources stating that the process will not harm the environment.

The primary requirement for the destruction procedure is that the goods cannot be restored in the future.

Customs plays a critical role in maintaining the balance between facilitating legitimate trade and travel, while also ensuring compliance with the laws and regulations they enforce. The efficient implementation of Customs procedures streamlines the collection, presentation, communication, and processing of data necessary for import and export procedures.

## Литература

1. Glossary of international Customs terms // Word Customs Organization [Electronic resource]. – 2022. – Mode of access: <http://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/tools/glossary-of-international-customs-terms.aspx>. – Date of access: 11.02.2023.
2. Customs destruction procedure [Electronic resource]. Mode of access: <https://vinculum.ru/en/oformlenie/tamozhennye-protsedury/unichtozhenie>. Date of access: 12.02.2023.
3. Веремейчик, О.В. Английский язык для таможенников = English for Customs Officers : учебник / О.В. Веремейчик. – Минск : Вышэйшая школа, 2018. – 327 с.
4. Таможенная процедура уничтожения [Электронный ресурс]. – Режим доступа: <https://sbcargo.ru/poleznaya-informatsiya/tamozhennaya-protsedura-unichtozheniya/>. – Дата доступа: 07.10.2022.

## PROGRAMACIÓN ORIENTADA A OBJETOS

Константинов Н.С.

Научный руководитель: ст. преподаватель Королько О.В.  
Белорусский национальный технический университет

La programación orientada a objetos (POO) es un enfoque en el que un programa se considera un conjunto de objetos que interactúan entre sí. Cada uno tiene propiedades y comportamientos. La programación orientada a objetos hace que escribir código sea más rápido y legible.

Antes de la programación orientada a objetos, se utilizaba otro enfoque en el desarrollo, el procedimental. Un programa se representaba como un conjunto de procedimientos y funciones, subprogramas que ejecutaban un bloque específico de código con los datos de entrada necesarios. La programación procedimental es adecuada para programas ligeros sin una estructura compleja. Pero si los bloques de código son grandes y hay cientos de funciones, tendrás que editar cada uno de ellos y elaborar una nueva lógica. El resultado puede ser un montón de código desordenado y mal legible: "código espagueti" o "fideos".

La ideología de la programación orientada a objetos (POO) se desarrolló para relacionar el comportamiento de un objeto concreto con su clase. A las personas les resulta más fácil percibir el mundo que les rodea como objetos que se prestan a una determinada clasificación

Una clase es una "plantilla" para un objeto que describe sus propiedades. Varios objetos similares, como los perfiles de distintos usuarios, tendrán la misma