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THE PRINCIPLE OF RESIDENCY IN THE EAEU: PROBLEMS OF ABOLITION

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Today in the context of globalization the stability of the economy is largely ensured by the coordinated and effective work of customs authorities. The activities of the customs service, in particular, customs regulation, are aimed not only at ensuring national security of the state, but also at simplifying the movement of goods across the border.

Unfortunately, certain barriers impede trade cooperation and smooth movement of goods within the EAEU. The creation of unified measures to regulate foreign trade in goods and a single trade regime is becoming increasingly rare.

Under the principle of residency the goods can be released by the customs authority only of the country in which the resident is registered.

The principle of residency makes the process of transporting imported goods, complicated and therefore transportation costs increase due to the payment of customs duties when the goods are placed under the transit procedure on the territory of a foreign state.

The abolition of this principle will allow the clearance of goods in any country of the EAEU. The declarant will also be allowed to file a declaration in any country, as well as pay customs duties, which will significantly reduce financial and time costs [1].

The abolition of this principle entails significant changes in the legal framework of the EAEU member States, as well as the need to implement measures combining several areas of legislation of the EAEU member States, namely: tax, banking and currency in general, as well as customs.

One of the most challenging aspects of the abolition of the residency principle is the collection of indirect taxes, which, unlike import customs duties, are not distributed among the budgets of the member States, but are credited directly to the budget of the State on the territory of which they were paid, without subsequent distribution.

Another obstacle to the abolition of the principle is the fact that all payments are made in the national currency of the country where a declaration was filled in and registered.

There are several ways to solve this problem:

– A foreign resident will need to open an account in advance to purchase the necessary currency, which will require additional costs for servicing this account, as well as take time to fill it out.

– To establish a single currency in which all payments will be paid for all EAEU member states.

Despite the expediency of abolition the principle of residency, it is also necessary to determine the categories of goods for which this principle will remain in effect in the EAEU: goods marked with excise stamps; goods subject to export control measures; certain categories of goods subject to customs duty benefits.

In the context of the abolition of the principle of residency in the EAEU, prerequisites for circumvention of customs legislation may arise: illegal movement of goods across the customs border, evasion of customs payments, etc. The creation of illegal schemes will be facilitated by some differences in the composition of administrative and criminal offenses of the member-states, as well as in responsibility for their commission. In this regard, it is necessary to coordinate approaches to their definition.

Thus, the abolition of the principle of residency will allow the EAEU customs system to move significantly forward. The removal of this barrier will facilitate the simplification and optimization of logistics for the delivery of goods, as well as improve the work of the customs service not only in the EAEU countries, but also in the Republic of Belarus. However, in order to abolish this principle, a thorough comprehensive development of a number of measures is necessary, as well as the willingness of the participating States to make adjustments to certain areas of legislation, primarily customs, tax, currency, administrative and criminal law.

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