transportation, release and sale of goods", the Article 15.5 "Non-declaration or the submission of false information about goods" of the Code of the Administrative Offences of the Republic of Belarus. As well as under the Article 228 "Smuggling" and the Article 228¹ "Illegal transfer of goods across the customs border" of the Criminal Code of the Republic of Belarus. These articles are universal and one can rarely assume the expediency of their application in the case of sex cells and embryos.

Thus, using the analysis of the normative legal acts of the Republic of Belarus as well as the information contained on official websites of reproductive medicine clinics, it is necessary to:

1. Have qualitative legal information about the subjects of reproductive medicine;

2. Include germ cells and embryos in the List of Categories of Goods subjected to rapid deterioration or in the List of Goods other than those provided by the Customs Code of the Eurasian Economic Union in respect of which customs operations are performed as a matter of priority;

3. Establish the administrative and criminal liability for committing crimes related to sex cells and embryos.

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THEORY AND PRACTICE OF APPLICATION OF NAVIGATION SEALS BY CUSTOMS AUTHORITIES

Research Field:

Modern technical means as a basis of the effective border management

Customs regulation is always at the intersection of government and business interests. It is important for government authorities to ensure economic security. Business needs simple and understandable customs regulation, selective and predictable customs control and absence of unreasonable financial costs.

The evolution of customs regulation is to some extent connected with the implementation of modern electronic technologies, the crowding out of paper workflow and the maximum digitalization of all processes. A good example of this is the creation of a mechanism for tracking cargo transportation within the EAEU using navigation seals. It is used in the transportation of goods under customs control, as well as those moving in mutual trade between the countries of the Union.

A navigation seal is a technical device that includes a sealing element and an electronic module that ensures the functioning of this device on the basis of navigation satellite system technologies and the transmission of data on the transportation of goods to the National Operator's information system in which this navigation seal is registered. All information about the transportation of goods will be available to the supervisory authorities of the participating countries through which territories they are carried out. In case of unauthorized disconnection or breaking of the locking cable, loss of communication, battery discharge, the seal records this event and sends an alarm signal to the national operator¹.

The purposes of using navigational seals are:

1. Monitoring the movement of intruder vehicles. Tracking takes place online, through which the operator receives information about the location of the vehicle at any time.

2. Seals - an alternative to customs escorts.

3. Reducing the time that the transporter's vehicle stays in the customs control zone. It will also take less time for customs operations.

4. Minimization of costs of state customs control authorities.

An important achievement reflecting our country's work in the field of information development is the use of electronic navigation devices (seals) when performing road transport on the territory of the state in accordance with the Resolution of the Council of Ministers of the Republic of Belarus from 25.05.2020 No 311 «On the use of navigation devices (seals)» (hereinafter – Resolution No 311), adopted just during the COVID-19 pandemic. Of course, the introduction of seals not only became an effective new measure of Customs control, but also reduced the number of contacts between Customs officers and transporters, reduced the number of paper transactions².

In addition to the above-mentioned provisions, electronic seals, unlike standard Customs seals or sealing devices, offer the following advantages:

1. Cargo security.

2. The presence of a seal on the cargo compartment prevents unauthorized access to the cargo.

¹ What effect does the introduction of navigation seals in the EAEU have [Electronic resource] : [official website]. – 2023. – Access mode: https://www.tks.ru/reviews. – Access date: 28.04.2024.

² International relations: history, theory, practice : materials of the XIII scientific-practical conf. of young scientists of the international relations faculty of Belarusian State University, Minsk, 2 Febr. 2023 г. / Belarusian State University; editorial board: E. A. Dostanko (editor-in-chief) [and others]. – Minsk : BSU, 2023. – . P 577-582.

3. In an emergency situation, the seal instantly reports the incident - breach of the sealing device body integrity; breaking the locking pin or breach of the cable integrity; loss of communication.

4. Transparency and the possibility of continuous monitoring of the transportation process, such as tracking the location and speed of the vehicle on a map; monitoring of vehicle stops; track analysis of each shipment allows to identify deviations on the route and optimize delivery routes; access to shipment monitoring by third parties to transfer control and safety functions to contractors.

The process of using the electronic navigation seal begins after placing the goods under the customs transit procedure, which increases the release time, but when moving the goods through the territory of several EAEU members, there is no need to inspect the goods at intermediate customs posts, which significantly reduces the time costs of the transporter.

Subparagraph 1.3 of Paragraph 1 of Resolution № 311 contains provisions regarding the procedure of applying (removing) navigation devices (seals). Thus, it is stipulated that the application of such devices shall be performed by customs authorities, or by the national operator (currently RUE Beltamozhservice), or by individuals authorized by it to carry out these actions at republic customs clearance points located at checkpoints across the State border of the Republic of Belarus or at departmental customs clearance points.

Along with the advantages, it is necessary to note the shortcomings of the use of navigational electronic seals:

1. Seals are applied not at all Republic customs clearance points and as a result, the transporter has to plan his route in order to cross the border through a particular checkpoint.

2. The responsibility to pay for cargo monitoring is assigned to the subject of foreign economic activity: the transporter, applying to an agent of RUE Beltamozhservice, signs a contract for monitoring services with this agent; then payment shall be made according to the contact number (in accordance with paragraph 2 of Resolution \mathbb{N} 311, the tariff for the services of the national operator for tracking (monitoring) of sealing objects is set at 10 basis rates per service, including VAT). Thus, transporters incur financial losses, which eventually affect the cost of goods.

3. Taking into account the fact that any vehicle that transports goods and follows from Latvia, Lithuania and Poland is equipped with a navigation device, it is possible to speak

about unreasonable control, as it would be rational to use electronic navigation seals for sanctioned goods and unscrupulous participants of foreign economic activity¹.

4. Despite the fact that the Belarusian part of the EAEU border is one of the most traffic-loaded with cargo transit, and our country produces electronic navigation seals on its own, what is done by JSC «AGAT Control Systems», however, the customs authorities have devices produced in China and Russia². The later ones, in turn, to determine the coordinates of the cargo and the vehicle transporting it, operate on the basis of the global satellite system GLONASS, which is placed in Earth orbit, which, with the support of ground infrastructure, ensures accurate location of the object in space with minimal uncertainty. After that, the received data is overlaid on the map, through which the dispatcher receives the most objective and operative information.

In addition to the considered theoretical points, it is reasonable to describe the process of step-by-step introduction and use of navigation seals in the EAEU member states.

Thus, on April 3, 2023, the Agreement of the EAEU dated 19.04.2022 «On the use of navigation seals for transportation tracking in the Eurasian Economic Union» came into force, which establishes the legal basis for the application of a new technological tool for controlling the transportation of goods and vehicles – navigation seals – in the EAEU, and also determines the following: cases and procedure for the application of navigation seals; objects of tracking; participants of transportation tracking; types of transport, to which tracking will be applied; the procedure and conditions for implementing forms of customs and other types of government control in the process of transportation of tracked objects; the basis of interaction, including informational, between controlling authorities, as well as national operators that will provide monitoring of shipments in the interests of supervisory authorities.

As part of the implementation of the Agreement, a step-by-step introduction of tracking is envisaged from January 2024, taking into account the categories of goods and modes of transport by which they are transported. This approach will ensure smooth adaptation of transportation participants and government agencies to the new, modern working conditions.

Thus, the development and improvement of the use of electronic navigation seals in the field of customs control during cargo shipments has great potential, but the introduction of innovative technologies should be realized not only in the EAEU participating countries individually, but also at the supranational level, because only through the harmonization of

¹ Resolution of the Council of Ministers of the Republic of Belarus from 25.05.2020 №311 «On the use of navigation devices (seals)» [Electronic resource] : [official website]. – 2024. – Access mode: https://www.alta.ru. – Access date: 28.04.2024.

² Agreement of 19.04.2022 «Agreement of 19 April 2022 on the application in the Eurasian Economic Union of navigation seals for tracking traffic» [Electronic resource] : [official website]. – 2024. – Access mode: https://www.alta.ru. – Access date: 28.04.2024.

legislation, and a common approach to the use of devices, it is possible to get the greatest benefit from the implementation of programs.

Today Customs authorities are working to improve their interaction with businesses, and to achieve this, they are using information technologies, such as sealing devices, which ensure the security of goods during transportation. In addition, such technical means help Customs authorities to prevent illegal actions, ensure transparency and acceleration of Customs procedures and more effective monitoring and control over the transportation of goods. Thus, electronic navigation seals play an important role in modern customs activities.