

Korshun V. V. Simplification of State Control Procedures at the Border: Basic Principles

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International economic integration is an extremely complex and multifaceted phenomenon. Today it is quite difficult to imagine the successful economic development of the country being isolated from cooperation and trade with other countries. Nowadays international economic integration has become one of the most effective lever for sustainable growth in the well-being of people.

Eurasian Economic Community, as well as the Customs Union formed within it, which became the basis for the creation of the Eurasian Economic Union (hereinafter—EAEU), can be considered as an example of such integration processes on the territory of the post-Soviet space.

Although the EAEU started to function on January 1, 2015, it is obvious that the full development of its economic system's structure will take a long time. One of the steps taken in this direction is the Customs Code of the EAEU, which entered into force on January 1, 2018 and was designed to establish the functioning of the EAEU within the framework of Customs regulation.

It is important to note that one of the most important vectors of collaboration for the EAEU is the European Union (hereinafter EU).

To date, the EU is the most ambitious regional integration association. Accordingly, the potential interaction between the EAEU and the EU provides broad opportunities for accelerating the economic development of their Member-states. Therefore, it seems appropriate to conduct / carry out a comparative analysis of the main provisions of the Codes of the two unions that are related to the simplification of Customs operations, since this will not only improve the effectiveness of the basic Customs control procedures, but also identify the main aspects of further improvement of the legislation based on the experience of the European Union.

In respect of the Customs Code of the EAEU it is necessary to outline a significant modernization (in comparison with the Customs Code of the Customs Union) of the preliminary information institute. Preliminary information must be provided obligatory for assessing risks and taking early decisions on the selection of objects and forms of Customs control and measures to ensure its implementation. To speed up operations and simplify

Customs control the submission of preliminary information can be optional. Preliminary information must be provided two hours before the goods arrive on the customs territory of the EAEU.

For the EU preliminary information is not a new institute. It has been obligatory for imported goods since January 1, 2011. Preliminary information is submitted to the Customs authorities by providing an exit summary declaration. The amount of data required depends on the type of transport. In case of automobile transport, such declaration must be filed not less than an hour before its arrival to the EU territory, in case of rail transport—not less than two hours, for air transport before actual departure. This data is submitted only in electronic form. For filing in declarations, an import control system or a new computerized transit system is used.

Thus, the use of preliminary information significantly reduces the time spent on Customs operations, as well as increases the capacity of Customs clearance checkpoints at the border.

Another innovation of the Customs Code of the EAEU is the application of the “single window” system in Customs operations. The “single window” is the mechanism of interaction between the state authorities to provide all necessary information and documentation in a standardized form once to the designated agency that in turn distributes it to relevant agencies. It gives customs authorities an opportunity to get permissions, certificates, information concerning currency control from information resources of other State bodies.

In the EU the “single window” began to be used in 2013. The EU defines the “single window” as a process which is aimed to simplify Customs formalities by generating a single electronic submission of information for closer cooperation between customs authorities and trade community.

The effectiveness of the “single window” mechanism can be confirmed by the reduction of the time spent on clearance. According to Doing Business reports in 2010, before the introduction of the “single window”, the process of clearance in Germany took 7 hours. And in 2017 it was reduced to 1 hour. In Belarus, the clearance time in 2010 was 16–21 hours. Nowadays it is nearly 4 hours.

Another common feature is electronic declaring, the use of which considerably simplifies the implementation of Customs procedures and operations, and also reduces the time spent on their implementation.

In addition, the use of electronic declaration technologies creates new opportunities for the exchange of information and interaction between the Customs authorities of the EU and the EAEU.

Nevertheless, there are some differences between the EU and EAEU in the methodology of using electronic declaration connected with paper data files. According to the Customs Code of the EAEU, the documents, on the basis of which the declaration was filled, must be available for Customs. The customs authority has the right to claim these documents within the framework of the risk management system during the Customs control at the border, as well as for control purposes after the release of goods. If there are no risks when filing an electronic document, the goods are automatically released. If a risk is detected, the subsequent actions of the Customs authorities performed Customs control depend on the analysis of the documents that are submitted by the declarant upon the request of the customs authority.

Customs declaration in non-electronic form can also be carried out when applying the customs procedure of customs transit in respect of goods for personal use, goods sent by international mail, vehicles of international transport.

The declaration is also lodged in writing, if the customs authority has problems related to the damage to information systems, technical malfunctions, disruptions in the operation of telecommunications networks and the Internet, and power outages.

Due to the change in the approach to the submission of documents for customs Declaration in the Customs Code of the EAEU, the approach to the verification of the declaration and making the decision on the release of goods has also changed. Meanwhile the moment of customs control is shifted to the stage after the release of goods. The release must be completed within four hours from the moment of customs declaration's registration. If Customs authorities decide to perform customs control, the release of goods can be extended up to 10 working days. In the EU customs control can also be carried out after the release of goods. Customs control is based on risk management system. An important feature of the European RMS is that information is received not only from customs, but also from business community. A legal entity can even apply to customs for the unsatisfactory quality of the service provided by another participant of foreign trade activity. This fact makes many companies maintain a high level of customer service.

Thus, it can be emphasized that both unions tend to increase the simplification and facilitation of trade operations through the use of risk management and the principles of

Customs post-audit. However, there is a deeper interaction between customs and the business community in the EU, which not only improves the quality of the services provided, but also improves the application of risk management system.

It should be noted that the Customs Code of the EAEU is a tool that meets the basic requirements and tendencies of world trade's regulation. The simplification of customs operations, reduction of time for their performance, shifting to information technologies, improvement of risk management system create favorable conditions for trade. Most of the provisions of the new code do not contradict the provisions of the EU Customs Code and, as a result, facilitate the simplification of basic Customs operations at the border. Based on the vast experience in the customs sphere of the European Union, we would like to note the need to intensify the interaction of "business–customs" in the EAEU countries, since this measure will create more comfortable conditions for the activities of entrepreneurs and at the same time improve the quality and efficiency of customs control.

Кориун В. В. Упрощение совершения процедур государственного контроля на границе: основные принципы

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Международная экономическая интеграция – крайне сложное и многостороннее явление. Сегодня достаточно сложно представить успешное экономическое развитие страны, обособленной от сотрудничества и торговли с другими странами. Международная экономическая интеграция в настоящий момент стала одним из наиболее действенных рычагом устойчивого роста благосостояния народов.

Примером такой интеграции на территории постсоветского пространства стало Евразийское экономическое сообщество, а также сформировавшийся в его рамках Таможенный союз, который стал фундаментом для создания Евразийского экономического союза (далее–ЕАЭС).

Хотя ЕАЭС и начал функционировать 1 января 2015 года, очевидно, что полное формирование структуры его экономической системы займет долгое время. Одним из шагов, предпринятых в данном направлении, является Таможенный кодекс ЕАЭС, вступивший в силу 1 января 2018 года и призванный наладить функционирование ЕАЭС в рамках таможенного регулирования.