

In case of declaring goods in electronic form, a declarant is obliged:

- to pay customs charges for customs operations;
- to load goods onto the vehicle;
- to put means of identification, provided by customs authorities, on the vehicles;
- to place goods in the customs control zone;
- to submit electronic documents, signed with an electronic digital signature, to customs authorities.

Electronic documents are submitted by a declarant to the customs clearance point, where the goods will be released. The receipt of such documents is a notification of a customs body on the placement of goods in the customs control zone.

Thus, filling in a customs declaration in electronic form is convenient, cost-effective and less labor-intensive compared with the paper equivalent.

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APPLICATION OF THE RISK MANAGEMENT SYSTEM IN CUSTOMS

Применение системы управления рисками в таможенном деле

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In the modern world the activity of Customs authorities is closely linked to the risk. The degree of its effectiveness is determined not only by the amount of revenue to the State budget of the country, but also ensuring of national security of the country from counterfeit or dangerous goods. Today, with the increase of international trade, Customs authorities need to speed up the process of Customs

control as much as possible. In this case, the development of a risk management system (RMS) has been a good solution.

The application of RMS is an important tool for detecting and preventing Customs offences and crimes. It allows making the best use of Customs resources without reducing its effectiveness. The procedures allow to control the Customs clearance of goods and individuals, that bear the highest risk, and not to detain the bulk of the flow of goods at Customs.

According to the Customs Code of the Eurasian Economic Union (EAEU), "risk" is the degree of probability of non-compliance with the Customs legislation of the Customs Union and (or) the legislation of the member states of the Customs Union.

Modern RMS works with automated programs that are based on data about goods, vehicles, and persons moving through borders, selects the goods with the highest level of risk. The risk information is located in the profile, an electronic document that defines the parameters for which the appropriate form of control should be applied to a particular product. The risk profile should contain a description of the risk area, an assessment of the risk, the counter-measures that should be taken, an action date, the results and an evaluation of the effectiveness of the action taken. A risk profile can be kept in a binder or on a local computer and it should be as accessible as possible to Customs officers.

Selectivity and risk indicators also play an important role. Selectivity criteria for dutiable goods include the history of the importer, exporter, the origin and routing of the goods. Risk indicators are specified by selectivity criteria such as: specific commodity code, country of origin, country whence consigned, licensing indicator, value, level of compliance, type of means of transport, purpose of the stay in the Customs territory, financial consequences, or financial situation of the trader. The content of the profiles and risk indicators is intended for use by Customs authorities, is confidential information and is not subject to disclosure to other persons, except for cases established by the legislation of the member states of the Customs Union.

The World Customs Organization distinguishes five main steps in the standard Customs risk management process:

1. "Establish Context": importation of goods, export controls;
2. "Identify Risks": revenue protection, prohibitions and restrictions;
3. "Analyse Risks": likelihood of a risk occurring;
4. "Assess and Prioritize Risks": assess impact and consequence of risks occurring;
5. "Address Risks": define countermeasures and assign to risk levels.

Ongoing monitoring and analysis of the system and consultation with all stakeholders are indispensable procedures.

The main result of the application of the risk management system is compliance with the legislation, the control over the implementation of which is laid upon the Customs authorities; verification of information confirming the fact of release of goods; verification of goods that were imported into the Customs territory with violations of contracts and acts of Customs regulation.

The member states of the Customs Union are constantly working to unify national risk management systems based on their experience in risk management. It is evidenced by the establishment of the Working Group under the United Customs Services Board of the Customs Union Member States on the development of the risk management system in 2011.

The risk analysis and management system significantly accelerates the Customs clearance process, but there is no limit to perfection. For effective risk management, it is necessary to identify weaknesses in operational activities or programs and take appropriate measures to address deficiencies and reduce their negative impact.

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