

LEGAL STATUS OF CUSTOMS OFFICIALS OF THE REPUBLIC OF BELARUS

Правовой статус должностных лиц таможенных органов Республики Беларусь

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Officials of the Customs authorities of the Republic of Belarus are employees who take full-time positions in the Customs bodies of the Republic of Belarus, at enterprises and institutions, which are under the auspices of the State Customs Committee of the Republic of Belarus, who have personal titles and ensure the exercise of authority [1].

In order to become a Customs officer one must meet the civil service nationality requirement, reach the age of 18 and speak the state languages of the Republic of Belarus and be capable of fulfilling the tasks entrusted to the Customs authorities of the Republic of Belarus according to the level of education, personal and moral qualities, state of health.

Officials of the Customs authorities of the Republic of Belarus are assigned personal ranks. The procedure for their assignment is approved by the President of the Republic of Belarus.

The following personal titles can be awarded:

- State Counselor of the Customs Service of the I-III rank;
- Adviser to the Customs Service of the I-III rank;
- Customs Inspector of the I-IV rank [1].

It is also important to note, that with respect to the Customs service, its officers are required to wear a uniform which is provided for free. The design of the uniform is set by the Government of the Republic of Belarus, and the dress and appearance of all Customs employees should reflect a professional image.

Customs officials are subject to disciplinary responsibility in accordance with the Disciplinary Charter of Customs officials of the Republic of Belarus, approved by the President of the Republic of Belarus [2].

While executing their official responsibilities Customs officials are representatives of the authorities and are under state protection. They act in compliance with the legislation and other legal acts of the Republic of Belarus and international agreements of the Republic of Belarus.

The attempts to influence a decision which a Customs employee is expected to make or interfere in any form with the activities of the Customs bodies of the

Republic of Belarus are not allowed and lead to the responsibility, established by the legislation of the Republic of Belarus.

Customs officers must:

- perform duties with honesty, care, diligence, professionalism, and impartiality;
- observe all relevant acts, laws, regulations and instructions;
- treat colleagues and members of the public professionally and with courtesy;
- not disclose or use non-public information learned in the course of their official duties to benefit themselves or others [3, p. 167].

No one has the right to force Customs officials of the Republic of Belarus to perform duties not assigned to the Customs bodies by the legislation of the Republic of Belarus. When receiving an order or instruction that is clearly contrary to the legislation of the Republic of Belarus, the official of the customs body is obliged to follow the provisions of the legislation [1].

There are also limitations on political activities of the Customs officials. They do not have the right to create structures of political parties and public associations pursuing political goals. Officials of the Customs bodies of the Republic of Belarus in their official activities are guided by the requirements of the law and are not bound by decisions of political parties and public associations.

Officials of the Customs authorities of the Republic of Belarus don't have the right to:

- be engaged in business activities or to take part independently or through a representative in the management of business entities. When an actual, perceived and/or potential conflict of interest arises, Customs employees must ensure their official duties do not place them in a position where allegations of unfairness may be made.
- perform any paid work on a part-time basis, except scientific, teaching and creative activities;
- render, using his official position, any assistance not provided by the legislation of the Republic of Belarus, and to receive reward, services and benefits for it;
- organize strikes and participate in it.

The public is entitled to have complete confidence, trust and respect in the integrity of its Customs administrations and to expect all Customs employees to be honest, impartial and professional in the manner in which they employ their skills, knowledge, experience and official authorities. To maintain public confidence, it is important that Customs employees show the highest standards of integrity in their dealings with members of the public, the business community and other Government officials, and maintain the same standards in

their personal lives. It is essential that Customs authorities demonstrate high ethical standards to project an image of the Customs Service that is beyond reproach [3].

Литература

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AX-FREE SYSTEM IN THE REPUBLIC OF BELARUS

Беспошлинная система в Республике Беларусь

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At present time, the issue of attracting foreign citizens to domestic products is quite relevant. One of these methods is the Tax-Free system.

Tax Free is the value-added tax (VAT) refund system for foreign residents for purchases made in the state when they leave it [1].

The main objective of Tax free is to make purchases for foreigners more attractive, thereby stimulate imports. In addition, the data provided by foreign citizens are used to assess the demand for the Tax-Free service.

The refund amount depends on the accepted VAT rates in the country where the product was sold. The amount of the refund is also influenced by the domestic legislation of the seller's state, in particular the minimum purchase price with which the VAT is returned, the term of submission of application of refund calculated from the date of purchase, the validity period of the Customs seal (put on the border upon departure) [2].

Currently, the system is supported by the following countries: Austria, Argentina, Belgium, Belarus, Great Britain, Hungary, Germany, Holland, Greece, Denmark, Ireland, Iceland, Spain, Italy, Cyprus, Korea, Latvia,