

document for obtaining a mark on the export of the goods within three months from the purchase [2].

Within six months after exportation, the first copy of the VAT refund cheque should be enclosed in the “Beltamozhservice” envelope, indicating the details of the bank card, and sent to the address free of charge to the “Beltamozhservice”. Refund of VAT will be made within 30 days from the date of receiving letter. Information about the support of tax free can be obtained on the website www.tax-free.by of RUE “Beltamozhservis” [2].

Tax-free service in Belarus has not yet received distribution comparable with neighboring countries. This topic is much more relevant for Belarusians going shopping in Lithuania and Poland [1].

To conclude, despite the fact that the Tax-Free system is still newly-made, it has already justified its hopes. However, the question of its distribution among citizens is still acute, since not everyone knows about its existence. And, as mentioned earlier, the use of Tax-Free system is beneficial for both parties: the state and foreign countries.

Литература

1. О системе Tax-free [Электронный ресурс]. – 2018. Режим доступа: <https://www.tax-free.by/company> – Дата доступа : 08.03.2019.
2. Tax-Free [Электронный ресурс]. – 2018. Режим доступа : <https://myfin.by/wiki/term/tax-free> – Дата доступа : 10.03.2019.

PECULIARITIES OF CUSTOMS OPERATION AND CONTROL WHEN GOODS ARE TRANSPORTED BY AIR

Особенности совершения таможенных операций и проведения таможенного контроля при перемещении товаров воздушным транспортом

Даниловский О.А., Козляк А.Д.

Научный руководитель: преподаватель Мойсеёнок Н.С.
Белорусский национальный технический университет

Nowadays air transport is not among the most popular means of international transport of goods in the Republic of Belarus. According to the statistics, it counts the smallest volume of freight. The reason for this is that air transport is one of the most expensive, but at the same time the fastest means of transport, which gives it a number of advantages over the rest of the transport. Transporting perishable goods, speed is a key indicator. In addition to the speed of the carriage itself, it is also necessary to take into account the time required to

complete Customs formalities. Nowadays large-scale work is being carried out in this direction, and now compulsory preliminary information has been introduced in relation to air transport, which allows us to simplify and speed up Customs clearance procedures.

State regulation of air transport activities in the Republic of Belarus is carried out directly by the Ministry of Transport and Communications. In its submission there are both public and private airlines. The functions of the Ministry of Transport and Communications include the provision of public services and the management of state property in the field of air transport, air navigation services for users of the airspace of the Republic of Belarus, as well as the provision of public services in the field of transport safety in respect of air traffic and state registration of rights to aircraft and transactions with them [1].

The activity of the Customs authorities during the Customs control of the aircraft is regulated by a large number of regulatory acts, ranging from the EAEU Customs Code, acts of the President of the Republic of Belarus and ending with orders of the Customs service of the Republic of Belarus.

Each of these regulatory acts controls the activities of Customs authorities in relation to aircraft, as well as gives instructions to officials in the conduct of Customs operations and Customs control.

One of such provisions operating in this field is the provision of the decision of the Eurasian Economic Commission, with amendments and additions, dated June 18, 2010 No. 311 “Instructions on the procedure for performing Customs operations”. It determines the procedure for performing Customs operations and carrying out Customs control over aircrafts and goods transported by them upon arrival or departure from the Customs territory of the EAEU when providing documents in paper or electronic form. Also this document stipulates the rights and obligations of the carrier and the necessary requirements for the provision of documents and information to the Customs authority, in addition to the rights of the carrier, the document also contains a clear order of the actions of Customs officials in various circumstances that can be identified during the inspection of documents and aircraft [2].

Customs operations and Customs control over aircrafts and goods transported by them are carried out upon arrival of goods into the Customs territory of the EAEU, upon their departure, as well as during an intermediate, forced (technical) landing on the Customs territory of the EAEU [3].

At the same time, since 2017, mandatory preliminary notification was introduced for aircraft, which reduced the time for Customs control and increased its efficiency.

However, due to the fact that compulsory preliminary information was introduced recently, there are some problems with its implementation. There are two of the most significant problems of preliminary information regarding air

transport: the deadline for submitting preliminary information regarding air transport and the absence of sanctions against the carrier or other authorized person, for providing false information regarding goods or vehicles of international carriage. Nevertheless, the Customs authorities of the EAEU carry out various measures to eliminate problems arising from prior notification, and in every way to improve this system.

Thus, air transport occupies a very important role in the economy of the EAEU member states. It has both advantages and disadvantages. The advantages can be attributed to its speed, and the disadvantages –to its price. Air transport allows quickly and efficiently deliver cargo to anywhere in the world, this type of transport is especially relevant for perishable goods. Also, great efforts are now being made to improve the functioning of its system.

Since air transportation does not stand still, and is actively developing, the regulatory framework in this sphere is developing along with it.

Литература

1. Министерство транспорта и коммуникаций Республики Беларусь [Электронный ресурс]. – Режим доступа: <http://www.mintrans.gov.by>. – Дата доступа: 17.02.2019.

2. Таможенный орган Республики Беларусь [Электронный ресурс]. – Режим доступа: <http://www.customs.gov.by>. – Дата доступа: 26.02.2019.

3. Таможенный кодекс Евразийского экономического союза 2018 года [Электронный ресурс]. – 2018. – Режим доступа: <https://customs-service.by>. – Дата доступа: 10.03.2019.

TECHNICAL MEANS OF CUSTOMS CONTROL

Технические средства таможенного контроля

Калинина А.В.

Научный руководитель: к. пед. наук, Веремейчик О.В.

Белорусский национальный технический университет

International trade significantly contributes to the economic growth of the state. Customs administrations, playing a vital role in international trade, are mandated to maintain the appropriate balance between facilitating legitimate trade and travel while ensuring compliance with the laws and regulations they enforce and to demonstrate that these laws and regulations are applied fairly, efficiently and effectively.

To ensure that Customs can appropriately apply these laws and regulations, all international movements have to be declared for Customs control. Customs