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DECLARATION OF POSTAL CORRESPONDENCE

Таможенное декларирование товаров, пересылаемых в международных почтовых отправлениях

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Nowadays, there is an increase of international mail cross-boarding caused by the growth in sales through the network, online stores, as well as an increase in attempts to move goods that are prohibited or limited for sending by post.

The border-crossing procedure of postal correspondence is regulated both by the norms of the Customs legislation of the Customs Union and the national legislation of the Republic of Belarus (in terms of assignment to its competence) and by international legal acts [2].

In accordance with Article 4 of the Customs Code of the Customs Union, postal correspondence is mail items accepted for shipment outside the Customs territory of the Customs Union, entering the Customs territory of the Customs Union or following transit through this territory and accompanied by documents stipulated by acts of the Universal Postal Union. The movement of postal correspondence includes not only the services of postal operators (packing, receiving, shipping, temporary storage, handing), but also the application of Customs formalities for such goods.

The delivery in our country is carried out through the Express Mail Service (EMS)Belpost system. Reception, processing, storage, transportation, delivery of such goods is carried out by the RUE "Belpost" - the only postal service operator in the Republic of Belarus. The Customs clearance point, that performs Customs operations in relation to the international mail, is Minsk Post of Minsk Regional Customs.

The Customs declaration of postal correspondence is carried out with the help of the documents or the goods declaration provided by the acts of the Universal Postal Union [3].

Customs declaration CN 22 or CN 23, the accompanying address CP 71, CP 72 form, E1 form (or EMS label) or forms which are established by acts of the Universal Postal Union, accompanying international mail, should contain the following information about:

- the sender and recipient of the goods and their address;
- the country of departure and the country of destination of the goods;
- name and quantity of goods;
- the value of the goods and the valuation currency;
- gross of goods;
- product code in accordance with the Harmonized Commodity Description and Coding System or the Commodity Nomenclature of Foreign Economic Activity at the level of at least the first six characters (apart from goods for personal use sent by an individual);
- the country of origin of goods (apart from goods for personal use sent by an individual).

The Customs declarations CN 22 or CN 23, the accompanying address CP 71, the packet-form CP 72, and the form E1 must contain the sender's signature.

The Customs declarations CN 22, CN 23, form-pack CP 72, form E1 are filled in by the sender of the goods specifying information about the goods sent in the forms of the specified documents in accordance with the printed text on them.

Such documents (CN 22, CN 23, pack CP 72, form E1) can also be supplemented by information required for Customs purposes, for example, documents accompanying international mail and containing missing information.

Postal correspondence, except from goods for personal use sent by individuals, are subject to Customs control. That is why the goods declaration is used in the following cases:

- 1) Customs duties and taxes are payable;
- 2) special protective, antidumping and countervailing measures are applied to goods and prohibitions and restrictions are observed;
- 3) the actual export of goods from the Customs territory of the Customs Union must be confirmed by the sender of goods to the Customs and (or) tax authorities;
- 4) goods are placed under the Customs procedure other than the Customs procedure of release for domestic consumption.

The Customs declaration of international mail exported from the Customs territory of the Customs Union is carried out prior to their transfer to postal operators for shipment.

The postal operator carries out the postal correspondence declaration returned to the sender in cases established by acts of the Universal Postal Union

by submitting a written application to the Customs authority and documents provided by the Universal Postal Union accompanying the international mail [4].

To conclude, governments throughout the world recognize the value of Customs Services in their national economies and realize that the service being provided by Customs is one they cannot easily dispense with.

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WTO: ADVANTAGES AND DISADVANTAGES OF MEMBERSHIP

ВТО: преимущества и недостатки членства

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International trade between different countries is an important factor in raising living standards, providing employment and enabling consumers to enjoy a greater variety of goods. International trade has occurred since the earliest civilisations began trading, but in recent years international trade has become increasingly important with a larger share of GDP devoted to exports and imports. International trade is managed and developed by multilateral trade agreements and other forms of international economic co-operation. These developments resulted in the adoption of the General Agreement on Tariffs and