

FEATURES OF CUSTOMS OPERATIONS IN RESPECT OF GOODS, SENT BY INTERNATIONAL POST MAIL

Особенности совершения таможенных операций в отношении товаров, пересылаемых международной почтой

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With the development of online shopping, such global sites as Ali Express, Amazon, eBay, etc., international post mail is becoming increasingly widespread both in Belarus and around the world. On average, at the customs clearance point "Minsk post", about 30 thousand international postal items are issued per day, and this figure is growing every year. The geography of the sending countries is extensive. But usually products are sent from China. Most often household goods and electronics, haberdashery, accessories for electronic devices, clothes, jewelry are sent in the international post mail. International postal items (IPI) are parcels and letter-post items, which are objects of postal exchange in accordance with the Universal Postal Union acts, namely:

- ✓ letter-post items;
- ✓ parcels;
- ✓ money orders;
- ✓ International Express Mail Service (EMS) items.

International postal items include ordinary postal items and registered postal items. Ordinary postal items are postal items, which are accepted without receipt's issue and handed over to addressees without receipt. Registered postal items are postal items upon the acceptance of which the receipt is issued to the sender; postal items are handed over to addressees on receipt.

The forwarding of international postal mails - parcels and letter-post items - which are objects of postal exchange in accordance with the Universal Postal Union acts are accompanied by documents provided by the Universal Postal Union acts:

- ✓ name of places (institutions) of international postal exchange, who are the sender and recipient of IPI;
- ✓ gross weight of IPI (in kilograms);
- ✓ the number of packages.

Any postal item belongs to the sender until it is issued to the addressee, unless it has been detained under the laws of the country of origin or destination.

Transfer by international post mail (IPM) of items prohibited to import into or export from the Customs territory of the EAEU, prohibited for sending in

accordance with the Universal Postal Union (UPU) acts and goods which are not subject to transfer by IPM, the list of which is determined by the Eurasian Economic Commission is not allowed.

Decision of the Customs Union Commission No. 338 "On features of sending of goods by international post mail" of August 17, 2010, has established a list of items restricted to move across the Customs border of the Eurasian Economic Union for import and (or) export, transfer of which by international post mail is prohibited. The list includes:

- ✓ any types of weapons, cartridges for them (their parts), structurally similar to civilian and service weapons articles;
- ✓ explosives, explosive devices, explosive materials;
- ✓ perishable goods;
- ✓ alcoholic beverages and ethyl alcohol, beer;
- ✓ any kinds of tobacco products and smoking mixtures;
- ✓ precious stones in any form and condition and natural diamonds, except jewelry;
- ✓ narcotic drugs, psychotropic substances and their precursors as well as plants and mushrooms containing narcotic drugs, psychotropic substances and their precursors in any form and condition, including fruit, seeds and spores;
- ✓ ozone-depleting substances.

Non-tariff methods are not applied to goods for personal use, sent by international post mail to individuals.

Customs operations with respect to goods for personal use sent by IPM are carried out by Customs authorities, as a rule, in places of international postal exchange. During Customs control, the Customs authorities apply the principle of selectivity of the objects of Customs control, forms of Customs control and measures ensuring the conduct of Customs control. When carrying out Customs inspection or Customs examination of goods sent by IPM, the Customs authorities use technical means of Customs control.

IPMs received by the place of international postal exchange in damaged state, with discrepancy in weight, with broken attachment or without the necessary supporting documents are supplied to the Customs authorities with an act, issued by the postal service operator.

International postal items are placed under the Customs procedure as a matter of priority. Customs clearance is carried out as soon as possible, which cannot exceed three days.

The period of temporary storage of goods sent by IPM, is 6 months from the day following the day of registration of documents submitted for placing goods in temporary storage by Customs authorities.

In respect of goods for personal use, sent by IPM within a calendar month to one recipient, the Customs duties are not paid, if the Customs value of such

goods in the aggregate does not exceed an amount equivalent to 200 euro, and the total weight of which does not exceed 31 kg. At the same time, the cost of goods sent in one IPM does not exceed the amount equivalent to 22 euro, and the weight does not exceed 10 kg.

The Decree of the President of December 22, 2018, No. 490 "On Customs regulation" provided for an increase in the maximum permissible monthly rate of duty-free import of goods for personal use in international mail. Previously it was 22 euro and 10 kg. However, the one-time rate of one shipment of 22 Euros and 10 kg remained.

If the product is worth or weighs more than these standards, it is obligatory to pay Customs duties and taxes at a uniform rate of 30 percent from their Customs value, but not less than 4 euro per 1 kg.

Also at export of goods for personal use which are subject to Customs duties and taxes, Customs fees shall be payable for Customs operations. The amount of payment is the equivalent of 5 euro at the exchange rate of the National Bank of the Republic of Belarus.

IPM is issued by postal service operator to recipients on condition of payment of Customs duties regarding the goods transferred by IPM.

The recipient can refuse an international postal item, if he writes an application to the national postal operator. In this case, the international mail will be refunded to the sender before the expiry of the temporary storage.

The National Postal Operator bears property responsibility for loss, deterioration, damage, non-delivery of international postal items in accordance with the international agreements of the Republic of Belarus.

The bodies, competent in IPM sending in the territory of the members of the Universal Postal Convention, are designated operators. In Belarus, this operator is the "Belpochta".

Thus, we can conclude that international postal items are becoming increasingly popular among the population. And at the same time, operations in respect of goods, sent by international post mail require serious state regulation, with the help of legal and regulatory framework of the EAEU, which is constantly being improved.

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