

Sholomitskaya Elena Valerievna. *Customs representatives in customs clearance*

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The procedure of the movement of goods across the customs border of the Customs Union, including international postal items, and the release of goods by customs authorities are governed by the Customs Code of the Eurasian Economic Union, Decisions of the Commission of the Eurasian Economic Union, the Agreement on the procedure of the movement of goods by individuals for personal use across the customs border of the Customs Union and for the performance of customs operations associated with their release.³⁹

Customs clearance is the act of passing goods through customs so that they can enter or leave the country. Customs clearance work involves preparation and submission of documentations required to facilitate export from the country or import into the country, representation of a client during customs examination, assessment, payment of duty and receiving cargo from customs after clearance along with documents.

In order to speed up the customs processing, a customs declaration should be drawn up in French, English or a language accepted in a destination country, with translation into the Russian or Belarusian language.

The information that is necessary to be provided for customs clearance is the following: tax information of the importer and exporter; origin and destination of the import/export; name and country of the means of transport; number of packages, gross and net weight, volume and description of the goods; payable taxes (for imports). There are certain types of merchandise that may require examination, such as medical or pharmaceutical goods. In these cases, it is necessary

³⁹ Customs Clearance[Электронный ресурс]. – 2018. – Режим доступа: http://usa.mfa.gov.by/en/visit_Belarus/customs_formalities/. – Дата доступа: 18.03.2019.

to provide certificates to prove that the merchandise has passed relevant controls.⁴⁰

Customs clearance of imported goods can be carried out as standard procedure or priority (customs clearance of perishable goods, humanitarian and technical assistance and other similar products).

Customs clearance in Belarus has the following steps:

1. arrival of cargo on the territory of Belarus;
2. transit from customs borders to internal customs clearance checkpoints;
3. placement of cargo in the zone of customs control of goods for temporary storage;
4. direct declaration and filling in the customs declaration.
5. release of goods;
6. import customs clearance procedure.

Every port in every country around the world puts its cargo through a customs clearance process. The rules, regulations, and laws are a bit different from country to country, sometimes even from port to port within a country, which makes someone who specializes in customs clearance very important to a shipper exporting and importing goods. These specialists are called customs representatives or customs brokers (according to the Customs Code of the Eurasian Economic Union) and the work they do is called customs brokerage or sometimes customs broking.⁴¹

If customs laws are not properly obeyed, it could result in ghastly fines, the cargo could be placed on inspection holds (which later results in high detention fees), or the goods could be seized and completely destroyed. In order to avoid negative encounters with Customs, many shippers choose to use a Customs Broker.

⁴⁰ Закон Республики Беларусь от 129-3 от 10.01.2014 "О Таможенном регулировании в Республике Беларусь" [Электронный ресурс]. – Режим доступа: http://kodeksy-by.com/zakon_rb_o_tamozhennom_regulirovanii_v_respublike_bielarus.htm. – Дата доступа: 18.03.2019.

⁴¹ What is Customs Clearance? [Электронный ресурс]. – 2018. – Режим доступа: <https://www.universalcargo.com/what-is-customs-clearance/>. – Дата доступа: 18.03.2019.

They will ensure that shipments meet all legal requirements, organize and submit necessary documentation, and review packing lists and commercial invoices to verify that taxes and duties have been properly calculated and paid. A Customs Broker will make sure that the goods are correctly classified with the appropriate Harmonized Code, allowing their clients to pay the lowest possible taxes and duties.

As Customs Brokers do business on behalf of the importer, they must have on file a valid Customs Power of Attorney from the Importer. Importers should be aware that they are the Importers of Record, payment to the broker will not relieve them of the liability for Customs charges, duties, taxes, or other debts owed Customs in the event that these charges are not paid by the broker; therefore, Customs charges may be paid with a separate check payable to Customs which shall be delivered to Customs by the Broker.

Companies included in the register of the National Bank of the Republic of Belarus have the right to provide broker services in the Republic of Belarus.

To sum it up, customs clearance involves the preparation and submission of documentations required to facilitate export or imports into or out of the country, representing a client during customs examinations, assessments, payments of duties and co-taking the delivery of cargo from customs after clearance along with required documents which can be done with the help of customs representatives/customs brokers, who specialize in customs clearance.

**Шоломицкая Елена Валерьевна. Таможенное
представительство в таможенном оформлении**

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Порядок перемещения товаров через таможенную границу Таможенного союза, в том числе отправка в международных почтовых отправлениях, а также выпуск