

**CIP – Carriage and Insurance Paid To...** means that the seller delivers the goods to the carrier or another person nominated by the seller at an agreed place (if any such place is agreed between parties) and that the seller must contract for and pay the costs of carriage necessary to bring the goods to the named place of destination. The seller also contracts for insurance cover against the buyer’s risk of loss of or damage to the goods during the carriage. The buyer should note that under CIP the seller is required to obtain insurance only on minimum cover.

**DAP – Delivered At Place** means that the seller is considered to have delivered the goods which are placed at the disposal of the buyer on the arriving means of transport ready for unloading at the named place of destination. The seller bears all risks involved in bringing the goods to the named place.

**DAT – Delivered at Terminal** means that the seller is considered to have delivered a commodity when the goods, once unloaded from the arriving means of transport, are placed at the disposal of the buyer at a named terminal at the named port or place of destination. “Terminal” includes a place, whether covered or not, such as a quay, warehouse, container yard or road, rail or air cargo terminal. The seller bears all risks involved in bringing the goods to and unloading them at the terminal at the named port or place of destination.

**DDP - Delivered at Place** means that the seller is considered to have delivered merchandise when the goods are placed at the disposal of the buyer on the arriving means of transport ready for unloading at the named place of destination. The seller bears all risks involved in bringing the goods to the named place.

Thus, Incoterms have become an essential part of the daily language of trade. They are incorporated in contracts for the delivery of goods worldwide and provide guidance to importers, exporters, lawyers, transporters, insurers and students of international trade.

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## CONDUCTION OF CUSTOMS CONTROL IN THE REPUBLIC OF BELARUS

### Проведение таможенного контроля в Республике Беларусь

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Customs control means the measures applied by Customs to ensure compliance with the Customs law. The customs control shall be carried out by the customs authorities in accordance with the Customs Code of the Eurasian Economic Union. The customs control shall be carried out in respect of the objects of the customs control with the application to them of the forms of the customs control and/or the measures established by the Code, which shall ensure the conduction of customs control.

The procedure of conducting customs control with the application of the forms of the customs control and/or the measures ensuring the conduction of customs control is stipulated by the Customs Code of the Eurasian Economic Union, but in the part that is not regulated by this Code the procedure of conducting customs control is carried out in accordance with the legislation of the Member States on customs regulation.

When carrying out the customs control the customs authorities shall proceed from the principle of selectivity of the objects of the customs control, the forms of the customs control and/or the measures ensuring the conduction of customs control. Upon selecting the objects of the customs control, the forms of the customs control and/or the measures ensuring the conduction of customs control, the risk management system shall be used in accordance with the legislation of the Member States on customs regulation.

On behalf of the customs authorities the customs control shall be carried out by the officials of the customs authorities, authorized to conduct the customs control in accordance with their official (functional) duties.

The customs control in the form of the check of the customs and other documents and/or data can be carried out by the customs authorities by means of the information system of the customs authorities without the participation of the customs authorities. For the purposes of checking the data, confirming the fact of the release of the goods, the customs authorities may carry out the customs control in respect of the goods, which are located in the customs territory of the Union, if the customs authorities have the information on the fact that the goods have been imported into the customs territory of the Union and/or are located in the customs territory of the Union in violation of the treaties and acts on customs regulation.

When conducting customs control, the customs authorities shall not require any permits, orders or decrees of other state bodies of the Member States for its implementation. The customs authorities and their officials are not entitled to establish requirements and restrictions not stipulated by the treaties and acts on customs regulation, and by the legislation of the Member States.

The customs control shall be carried out in the customs control zones and in other places, where the goods are located, including vehicles for international transportation and vehicles for personal use, which shall be subject to the customs control, the documents and/or the information systems, which contain the data on such goods.

The results of conduction of customs control shall be documented by issuing the customs documents in the established form or in another way stipulated by the Code.

When conducting customs control in relation to goods transported across the customs border of the Union and controlled by other state bodies of the Member States exercising state control at the customs border of the Union, customs authorities should ensure the overall coordination of control in accordance with the procedure established by the legislation of the members. The customs and the state authorities of the Member States, carrying out the state control at the customs border of the Union, shall exchange the documents and/or information, necessary for the conduction of customs and other types of the state control, using the information systems.

In order to expedite the conduction of state control, upon moving the goods across the customs border of the Union, the customs control can be carried out with the participation of the state authorities of the Member States, carrying out the state control at the customs border of the Union.

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### **MUTUAL ADMINISTRATIVE ASSISTANCE AS A WAYS OF CO-OPERATION BETWEEN THE EAEU CUSTOMS AUTHORITIES**

#### **Взаимная административная помощь как способ взаимодействия таможенных органов ЕЭАС**

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Customs enforcement has developed dramatically over the last decades to keep pace with the sheer increase in international trade and a growing threat of transnational organized crime. This has led to a closer national and international