

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

co-operation in Customs administrations. A major part of this co-operation consists of sharing information. Offences against customs laws affect the security of Member States and their economic, commercial, financial, social and public interests, which means that actions against customs offences can be more effectively implemented through interaction and information exchange between customs authorities.

Interaction of customs authorities shall be carried out through:

exchange of information in the framework of the common processes of the Union;

exchange of information on a regular basis in electronic form;

execution of requests for submission of copies of documents and/or information;

submission of information by the customs authority of one member state to the customs authority of another member state;

mutual administrative assistance;

Customs administrations interact among themselves, as well as with government agencies, other bodies and organizations of the Member States of the Eurasian Economic Union (EAEU) by providing mutual assistance. Customs Code of the EAEU defines mutual administrative assistance as the actions of the customs authority of one member state, performed on behalf of or jointly with the customs authority of another member state in order to ensure compliance with international agreements and acts, prevention and suppression violations.

Customs authorities shall regularly exchange information from declarations for goods, customs documents, preliminary decisions on classification of goods, contained in information resources of customs authorities and not related to information constituting state secret. The information shall be exchanged in electronic form in compliance with the technical conditions determined by customs authorities.

The customs authority of one Member State shall be entitled to send an instruction to the customs authority of another Member State to check the reliability of the submitted information and goods located on the territory of a Member State other than the State which customs authority released the goods. The instruction shall be processed in the form of a letter, which shall be signed by the head of the customs authority. The materials related to the circumstances shall be attached to the instruction. Upon receipt and registration of the order, the customs authority shall be obliged to execute it within 2 months. Based on the results of execution of the assignment, the customs authority shall send the information on the results of customs control, attaching certified copies of customs documents, other documents and information received in the course of execution of the assignment.

The basis of the activity of the customs authorities of the EAEU Member States is the turnover of the relevant data formed and consumed by them. Exactly based on this or that customs information, the main characteristics of which are reliability and integrity, the customs authority makes certain administrative decisions. The information received by the customs authority from the customs authority of another Member State shall be used exclusively for customs purposes, and shall not be transferred to other persons and used for other purposes. Customs authorities shall take the necessary measures to protect the illegal dissemination of information, and shall ensure the restriction of the circle of persons having access to the information received.

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## **CODING AND MARKING OF GOODS IN CUSTOMS AFFAIRS OF THE REPUBLIC OF BELARUS**

### **Кодирование и маркировка товаров в таможенном деле Республики Беларусь**

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