

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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Classification and coding of goods are important elements of customs affairs. The use of goods classification system allows distributing objects into separate categories or stages, taking into account the specific properties and characteristics of goods. The system is used to facilitate trade and operational processes both in the domestic market and in foreign trade.

Coding of goods is widely used in commodity science and international trade.

Coding is the formation of a conventional symbol (code) and its assignment to the objects of classification or its groups.

Code – designation of a classification group and / or the object of classification in the form of a sign or group of signs.

Codes or code designations of objects are formed from digital or alphanumeric signs in accordance with the accepted coding method.

Coding of goods helps to streamline classification objects, facilitates processing of technical and economic information by means of electronic computing machines .

Coding methods as well as classification methods are used in the construction of classifiers [2].

The structure of the Commodity Nomenclature of Foreign Economic Activity (CN FEA) includes a classification system, notes and basic rules of interpretation. The classification system has the levels of product classification (sections (21), groups (99), subgroups, commodity headings, subheadings, etc.), each of which allows detalizing a specific product and represents a list of codes and names of goods of international trade. In the formation of the sections, such attributes as origin (animal and forest products), chemical composition (plastics, rubber), type of material from which the goods are made (fur, wood), functional purpose of the goods (food products, vehicles) are used.

In the formation of groups, the principle of the sequence of processing of goods is laid down – from raw materials and semi-finished products to finished products.

When forming commodity headings and subheadings, its own sequence of features, for example, degree of processing, purpose, type of material, size is used in each group.

For the correct determination of the code of a commodity moved across the border, it is necessary to know its exact name and characteristics.

Each product in the CN FEA has a ten-digit code, where the first two digits indicate the group in which the product is located, the first four – a heading, the first six – a subheading, ten digits – sub-subheading.

The correct determination of the code of the commodity, transported across the customs border, allows avoiding errors while calculating customs payments [2].

Marking of goods with control (identification) signs was introduced in Belarus in 2005. In fact, it is a tax control tool used to ensure the accounting of goods of both domestic and foreign production.

Control marks are applied to each unit of a commodity, that allows ensuring full-scale control. Administrative liability is introduced for the violation of marking procedure.

Initially, beer and motor oil were subject to marking. Currently, more than 20 commodity headings are marked. After the introduction of marking, the volumes of beer import increased significantly, and gradually, taking into account the positive experience, the marking of new goods: juices, coffee, water, low alcohol drinks, watches, washing powders was introduced. Recently, marking of such products as mobile phones, televisions, laptops, printers, tablets has been introduced.

Self-adhesive control signs have degrees of protection and vary in color depending on the place of origin of the product. The more expensive the product is, the higher the cost of the signs. Electronic bank data provide an opportunity to get information about to whom control marks were issued, what goods came into circulation [1].

A new progressive technology operating on the principle of radio frequency identification was provided for by the Decision of the Supreme Eurasian Economic Council dated 10.10.2014 No. 88 “On the development of the system for marking of certain types of products of light industry on the territory of the Member States of the Customs Union of the Common economic space.” Belarusian specialists have developed a new system “Control of the legality of goods”, which is based on the marking with control signs with a radio frequency tag (hereinafter – RFID tag) [1].

The automated system “Control of the legality of goods” was developed by the specialists of the Scientific and Engineering Republican Unitary Enterprise “Interbranches research & development centre for identification systems and e-business operations” of the National Academy of Sciences of Belarus, which is the main organization in the field of scientific and methodological support of electronic commerce processes in the republic.

The system meets the current legislation of the EAEU Member States, national and international e-business standards. In addition, the system meets traceability standards that are being developed actively around the world. It can be used not only for control purposes, but also for automating business processes for supply purposes.

The information that will be contained in the databank of electronic passports of goods after the introduction of tags with a chip is extensive enough. It will contain the information about the name of the product, regulatory documents with requirements for its quality, manufacturer, material, color, size,

model, country of origin, code, series, the number of the control sign, as well as the Global Trade Item Number and the serial number of the trade unit.

Marking of goods is checked when conducting Customs control. When filling in the declaration, an importer must indicate the number of tags attached to imported goods. The customs authorities directly during the import of goods, as well as at the control stage after the release of goods, can check their legality using the national information system.

Thus, the introduction of the automated system “Control of the legality of goods” contributes to better protection of the rights of consumers, as well as manufacturers and importers, the increase in budget revenues, improving the effectiveness of work of controlling bodies [1]. Marking plays a significant role in counteracting illegal trafficking of goods.

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CUSTOMS CONTROL IN THE REPUBLIC OF BELARUS

Таможенный контроль в Республике Беларусь

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The basic legal act determining legal, economic and organizational foundations of customs affairs in the Republic of Belarus and aimed at the protection of economic sovereignty and safety of the Republic of Belarus, safeguarding of economic interests, development of foreign economic relations of the Republic of Belarus, ensuring the protection of the rights of citizens, economic entities and other legal persons and observance by them of their duties in the sphere of customs affairs is the Customs Code of the Republic of Belarus adopted on January 4, 2007.