

ization (ISO) is working towards developing a standard for e-seals that may also apply to CSDs. Businesses are using e-seals for improving overall supply chain efficiency including through streamlined Customs processes. At the same time, Customs administrations are exploring various opportunities for the use of e-seals for enhanced supply chain integrity.

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## CUSTOMS VALUATION: CHALLENGES FOR DETERMINATION

### Таможенная стоимость сложности определения

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The process of importing and exporting goods is an integral part of the development of any state. Customs valuation of goods plays a significant role in Customs regulation. *Customs valuation* is a Customs procedure applied to determine the Customs value of imported goods. [1]

The customs value of imported goods is determined mainly for the purposes of applying ad valorem rates of Customs duties. It constitutes the taxable basis for Customs duties. It is also an essential element for compiling trade statistics, monitoring quantitative restrictions, applying tariff preferences, and collecting national taxes.

Customs valuation systems have been the subject of number of international harmonization and standardization efforts. International efforts toward harmonization began in the early 20<sup>th</sup> century, but significant results did not come until the 1947 General Agreement on Tariffs and Trade (GATT) [2, c. 95].

In 1950, at the initiative of several Western European countries, the Convention was concluded on the creation of a unified methodology for determining the Customs value of goods (Brussels Convention on Customs Value). However, in the early 1970s, multilateral trade negotiations within the framework of the Tokyo GATT round ended with the adoption in 1979 of a number of agreements among which was the Agreement on the Application of Article VII of the GATT, otherwise referred to as the GATT Customs Value Code.

The Agreement laid down the general principles for an international system of valuation.

Within the Eurasian Economic Union the Customs value of imported goods is determined in accordance with the methods for determining the Customs value established by Chapter 5 of the Customs Code of the Eurasian Economic Union.

The Customs value of goods imported into the Customs territory of the Customs union is determined by applying the following methods:

Method 1: transaction value.

Method 2: transaction value of identical goods.

Method 3: transaction value of similar goods.

Method 4: deductive method.

Method 5: computed method.

Method 6: fall-back method [3].

The main method for determining Customs value is transaction value of imported goods. The transaction value should serve as the basis for Customs valuation of the majority of imports. The price actually paid or payable is the total payment made by the buyer to the benefit of the seller for the imported goods, and includes all payments made as a condition of sale of the imported goods by the buyer to the seller, or by the buyer to a third party to satisfy an obligation of the seller.

In the case that the main method cannot be used, each of the listed methods is applied sequentially. Moreover, each subsequent method is applied if the Customs value cannot be determined by using the previous one. Deductive method and computed method can be applied in any order.

In practice, there is a wide range of challenges associated with incorrect determination of the Customs value of goods, for example, manipulation of Customs value. Given that Customs value is the basis for levying Customs duties, fees, taxes and other payments, its understatement leads to a shortfall in payments to the budget.

In addition to the fiscal function, Customs value is also the basis for controlling the repatriation of foreign exchange earnings and the export of funds in payment for imported goods. From this point of view, the urgent problem is overstatement of Customs value. Шэ қуығдеы шт illegal and uncontrolled export of capital abroad, increasing the real value of the imported goods and, consequently, sending out of the Republic of Belarus a larger amount of money than it is necessary for the transaction.

In this way, the correct determination of the Customs value is important not only for collecting the due amounts of payments to the budget, but also for the purposes of currency and export control, protection of national interests in the

international arena, i.e. to ensure the economic security and stability of the country as a whole.

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### **CODE OF CONDUCT AS A BASIS FOR CUSTOMS OFFICERS' ETHICAL DECISION-MAKING**

#### **Кодекс поведения как основа этического принятия решений должностных лиц таможенных органов**

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While there is no set of rules capable of providing answers to all ethical questions which arise, every organization should have a set of rules and guidelines which are the boundaries within which every employee must operate every day. In other words, Code of conduct [1, p. 165]. Today, a code of conduct is a necessary attribute of any organization or structure. A Code of Conduct in Customs may serve as a guide to solving issues for those working in Customs, and those who have dealings with officers of Customs.

In 1993, the World Customs Organization adopted and in 2003 revised the Declaration on Customs Integrity, which regulates the following main areas [2]:

Personal Responsibility.

Compliance with the Law.

Relations with the Public.

Limitations on the Acceptance of Gifts, Rewards, Hospitality and Discounts.

Avoiding Conflicts of Interests.

Limitations on Political Activities.

Conduct in Money Matters.

Confidentiality and Use of Official Information.