

service (assistance);

The development and implementation of the Code of conduct of the Customs officer contributes to the growth of public trust in Customs authorities. In this respect Customs authorities need to promote an honest, supportive, and fair workplace culture to practice ethical decision making. Customs employees should be constantly trained in the skills of moral thinking to avoid confusion, any unsubstantiated allegations of unfairness.

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CUSTOMS OFFENCES: CONCEPT AND TYPES

Таможенные преступления: понятие и виды

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Customs authorities are included in the system of law enforcement agencies of the Republic of Belarus. The primary task of Customs is to ensure compliance with Customs law, in other words to investigate and establish any breach of current Customs regulations. Customs offences pose a serious threat to the legal order. *Customs offence* is defined as any breach or attempted breach of the Customs law [1].

Depending on the severity, customs offenses may be administrative and criminal.

Administrative offence is a wrongful, guilty action (omission) of a natural person or legal entity which is administratively punishable [2].

Criminal offence is an action which is punishable under the law [3]. It may occur at republican level or at a lower jurisdictional level.

The objects of a customs offence may include public safety, public health, economic security, a state monopoly on the export and import of certain types of goods, cultural interests.

Considering the objective side of Customs offences, we can distinguish the following feature: most of the elements of offences are committed by inaction: non-return or non-payment.

The analysis of the subjective side shows that Customs offences are committed with direct intent / fraudulent intent.

The subjects of Customs offences are diverse. They can be individuals and officials, persons who make the final decision on illegal export by virtue of their competence, heads of organizations and others.

Depending on the nature and degree of public danger offences in the Customs sphere are divided into the following groups:

offences that do not pose a great public danger (intentional offences and crimes committed by negligence, for which the law provides for a penalty of imprisonment for a term not exceeding two years or other more lenient punishment);

less serious (intentional offences for which the law provides a maximum penalty of imprisonment for a term not exceeding five years, as well as offences committed by negligence for which the law provides a penalty of imprisonment for a term not exceeding two years);

serious (intentional crimes for which the law provides a maximum penalty of imprisonment for a term not exceeding ten years);

especially serious (intentional crimes for which the law provides for a penalty of imprisonment for a term of more than ten years, life imprisonment or the death penalty).

As for the types of Customs offences are the following:

- contraband;
- illegal export of export control items;
- non-return of historical and cultural values to the territory of the Republic of Belarus;
- tax evasion.

The term *contraband* is used to describe illicit goods and generally refers to items imported or exported illegally. It is a large-scale movement across the Customs border of goods and valuables prohibited or restricted to such movement, committed in addition to or with concealment from Customs control, or with the fraudulent use of documents or means of Customs identification, or associated with non-Declaration or false Declaration.

Illegal export of export control items is illegal export of goods, technologies, services and other export control items that can be used in the creation of weap-

ons of mass destruction, their means of delivery, weapons and military equipment.

Failure to return cultural values to the territory of the Republic of Belarus. This is a deliberate failure to return to the territory of the Republic of Belarus historical and cultural values taken outside of its borders within the established period, if such return is mandatory in accordance with the legislation of the Republic of Belarus.

Tax evasion in a large amount is the evasion in which the amount of unpaid Customs payments exceeds two thousand times the amount of the basic value established on the day of the crime.

Customs authorities are called to perform their functions one of which is to prevent, detect and suppress criminal and administrative offenses in accordance with the article 351 of the Customs code of the Eurasian economic Union. When dealing with Customs offences Customs officers should exercise compliance with the law.

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CUSTOMS INSPECTION AS A METHOD OF CUSTOMS CONTROL

Таможенный осмотр как метод таможенного контроля

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