

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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Customs administrations today are required to provide extensive facilitation while maintaining control over the international movement of goods, means of transport and persons. All international movements have to be declared for Customs control.

Customs administrations have to apply efficient and effective controls by implementing risk management techniques, in order to simultaneously fulfill the responsibility to collect revenue, implement trade policy, safeguard the public, manage the increase in world trade and tourism, reduce Customs personnel, and offer trade facilitation to legitimate traders, travellers and carriers.

There are many ways of responding to these combined objectives by improved facilitation and control within a set of modern Customs practices.

Customs control is, in fact, the main function of Customs administrations and much attention is paid to evaluation of its effectiveness [1].

“Customs control” is defined as “measures applied to ensure compliance with the laws and regulation which Customs are responsible for enforcing” [4]. The extent of controls to ensure compliance with the laws and regulations which the Customs are responsible for enforcing should be proportionate to the level of assessed risk.

There are some basic types of control methods. They can be applied to any size of trader from the small irregular importer and exporter to the multi-national business. They can also be applied irrespective of the value of the duties and taxes in question [5]. One of them is Customs inspection.

A Customs inspection is an official measure carried out by the Customs officers, and is an important part of freight transport. Specific reasons for a Customs inspection may include doubts regarding the Customs declaration, monitoring, or suspicion of smuggling or trademark violations.

During a Customs inspection, a passenger’s goods are inspected by Customs, or more specifically by a clearance officer, to check their quantity, properties, or value [2]. Either samples (partial inspection) or the entire inventory of goods (full inspection) may be reviewed during the inspection. In addition, a traveller may need to unpack a certain selection of goods, sometimes resulting in damage to the goods themselves.

During a Customs inspection, a passenger should be ready for:

- the removal of samples or specimens by the Customs agency.

- the goods to be delivered to the Customs inspection location and un-packed on site.

- submission of all required information and documentation to the Customs agency upon request [2].

In order to pass Customs inspection smoothly a traveler must be prepared for the Customs inspection in advance. First of all everybody should prepare inven-

tory in an easy to manage way, and ensure that all required documents such as contracts, transportation documents, or payment documents are available.

As a result, the implementation of the proposed activities will facilitate the Customs control system, and speeds up the process of accomplishing Customs formalities, thereby increasing the throughput of Customs checkpoints and passenger traffic.

Customs administrations should aim for a reasonable and equitable balance between ensuring compliance and minimizing disruption and costs to legitimate trade and the public.

Control of passengers and their clearance time through Customs can also be much improved by innovative procedures based on electronic advanced passenger information systems.

Facilitation and control need not conflict. If managed well, facilitation can enhance the success of control procedures.

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## DEVELOPMENT STRATEGY OF CUSTOMS AUTHORITIES

### Стратегия развития таможенных органов

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