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## **LEGAL BASIS OF ADMINISTRATIVE RESPONSIBILITY FOR VIOLATION OF CUSTOMS REGULATIONS**

### **Правовые основы административной ответственности за нарушение норм в области таможенного дела**

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Customs authorities are part of the system of law enforcement agencies of the Republic of Belarus, which, on the basis of the law and in accordance with the appropriate forms on democratic principles, are designed to ensure law and order, to protect the rights and interests of citizens, labor collectives, society and the state, to prevent violations and apply state coercion or influence to persons who violate the law and order.

Customs crime is a socially dangerous criminal act, which encroaches on the established procedure of movement across the customs border of the Republic of Belarus, the procedure of customs control, collection and payment of customs duties.

There are different types of customs offences such as contraband; Illegal export of objects of export control; failure to return historical and cultural property

to the territory of the Republic of Belarus; evasion of payment of customs duties.

Smuggling means large-scale movement of goods and valuables across the customs border, prohibited or restricted for such movement, performed in addition to or concealed from customs control, or with fraudulent use of documents or means of customs identification, or involving non-declaration or false declaration.

Smuggling causes a threat to:

economic security of the country (illegal export of raw materials etc.);

public security of the country (illicit movement of narcotic and psychotropic substances, weapons);

national security of the country and security of the world community (illicit trafficking of weapons of mass destruction and materials, equipment for their creation);

the interests of national and world culture (smuggling of cultural property).

Illegal export of objects of export control means the illegal export of goods, technologies, services and other objects of export control that can be used for the creation of weapons of mass destruction, their means of delivery, arms and military equipment.

Non-return of historical and cultural property to the territory of the Republic of Belarus is a deliberate non-return to the territory of the Republic of Belarus of historical and cultural property exported from the territory of the Republic of Belarus within the established term, if such return is obligatory in accordance with the legislation of the Republic of Belarus.

Another customs crime is evasion of duties and taxes. A large amount of customs duties are evaded if the amount of unpaid customs duties exceeds two thousand times the base amount established on the day of the offence.

Customs violations (administrative violations in the area of customs affairs) are guilty acts (omissions) of an individual or legal entity for which administrative responsibility has been established.

Violations of customs rules for which administrative responsibility is established are the following:

violation of the established time limit for statistical declaration submission;

illegal import, transportation, storage of alcoholic drinks and tobacco products, production, processing and storage of ethyl alcohol and tobacco raw materials, as well as sale of alcoholic drinks of own production;

illegal circulation of oil liquid fuel in the Republic of Belarus;

the bank's failure to comply with the decision of the tax or customs authorities to suspend operations on the accounts of the payer, tax agent, or other obliged person;

issue without permission of the customs authority of the Republic of Belarus, loss or non-delivery to the customs authority of the Republic of Belarus of goods, vehicles and documents for them.;

use or disposal of goods and means of transport in violation of the customs regime;

illegal movement of goods and vehicles across the customs border of the Republic of Belarus;

failure to declare or unreliable declaration of goods and/or vehicles;

violation of the procedure for declaring goods and vehicles;

procurement, transportation, storage, use or disposal of goods and vehicles imported into the customs territory of the Republic of Belarus in violation of customs rules.

Customs administrations perform many functions, one of which is law enforcement. As a result, they have a wide range of powers. But in practice, there is still a lack of compliance with customs legislation. As a result, there are problems with the functioning of customs authorities. It is important that the theoretical aspects of customs offences as a legal category are closely linked to the theoretical foundations of customs clearance and customs control.

Customs offenses are a meaningful legal category related to other branches of law, such as administrative law, and are divided into types depending on the responsibility that occurs for the violation of customs rules.

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## **WORLD CUSTOMS ORGANIZATION IN INTERNATIONAL CUSTOMS LAW**

### **Всемирная таможенная организация в международном таможенном праве**

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