

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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The World Customs Organization (WCO) is an intergovernmental organization headquartered in Brussels, Belgium. The WCO is noted for its work in areas covering the development of international conventions, instruments, and tools on topics such as commodity classification, valuation, rules of origin, collection of customs revenue, supply chain security, international trade facilitation, customs enforcement activities, combating counterfeiting in support of Intellectual Property Rights (IPR), drugs enforcement, illegal weapons trading, integrity promotion, and delivering sustainable capacity building to assist with customs reforms and modernization. The WCO maintains the international Harmonized System (HS) goods nomenclature, and administers the technical aspects of the World Trade Organization (WTO) Agreements on Customs Valuation and Rules of Origin [3].

The WCO is internationally acknowledged as the global centre of customs expertise and plays a leading role in the discussion, development, promotion and implementation of modern customs systems and procedures. It is responsive to the needs of its members and its strategic environment, and its instruments and best-practice approaches are recognized as the basis for sound customs administration throughout the world.

The WCO's primary objective is to enhance the efficiency and effectiveness of member customs administrations, thereby assisting them to contribute successfully to national development goals, particularly revenue collection, national security, trade facilitation, community protection, and collection of trade statistics.

In order to achieve its objectives, the WCO has adopted a number of customs instruments, including but not limited to the following:

The International Convention on the Harmonized Commodity Description and Coding System (HS Convention) was adopted in 1983 and came into force in 1988. It comprises about 5,000 commodity groups, each identified by a six digit code arranged in a legal and logical structure with well-defined rules to achieve uniform classification [1].

The International Convention on the Simplification and Harmonization of Customs procedures (revised Kyoto Convention or RKC) was originally adopted in 1974 and was subsequently revised in 1999; the revised Kyoto Convention came into force in 2006.

ATA Convention and the Convention on Temporary Admission (Istanbul Convention). Both the ATA Convention and the Istanbul Convention are WCO instruments governing temporary admission of goods.

The Arusha Declaration on Customs Integrity was adopted in 1993 and revised in 2003. The Arusha Declaration is a non-binding instrument which

provides a number of basic principles to promote integrity and combat corruption within customs administrations.

The SAFE Framework of Standards to Secure and Facilitate Global Trade was adopted in 2005. The SAFE Framework is a non-binding instrument that contains supply chain security and facilitation standards for goods being traded internationally.

The Columbus Program is a customs capacity building program works to promote customs modernization and implementation of their standards to secure and facilitate world trade. In 2005, the WCO adopted the Framework of Standards to Secure and Facilitate Global Trade, an international customs instrument containing 17 standards that promotes security and facilitation of the international supply chain.

The WCO can offer help to its members through various Programmes which can help Customs administrations become more effective and efficient. The main objectives of the Programmes are:

- to develop and improve systems of Customs control; •
- to simplify time-consuming border controls;
- to promote trade [2].

As a result, a whole range of potential benefits are available to governments and society:

- ✓ the collection of more revenue;
- ✓ an increase in the detection of fraud and smuggling of prohibited and restricted goods;
- ✓ the reduction of trading business overheads and easier access to inter-national markets;
- ✓ better targeted training and technical assistance; ✓
- ✓ better strategic planning;
- ✓ the production of more accurate and timely statistical and management information [2].

The WCO Secretariat is headed by a Secretary General, who is elected by the WCO membership to a five-year term. The current WCO Secretary General is Kunio Mikuriya from Japan, who took office on 1 January 2009.

The World Customs Organization offers Customs administrations around the world the opportunity to effectively meet the challenging demands of today's highly competitive and rapidly changing world.

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APPLICATION OF TECHNICAL MEANS OF CUSTOMS CON-TROL

Применение технических средств таможенного контроля

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Customs control is one of the means of implementation of customs policy of the state and represents a set of measures implemented by customs authorities of the member countries of the Eurasian economic Union (EAEU) in order to ensure compliance with the customs legislation of the EAEU, the national legislation of the member States of the EAEU and international treaties, control over which execution is assigned to customs bodies of the States.

Every day, customs authorities face the problem of illegal movement of goods across the customs border of the EAEU, so one of the main tasks of customs authorities is the timely detection of illicit turnover of goods in the customs territory of the EAEU. And in this case, an effective way to detect violations is the use of technical means of customs control.

The use of technical means is carried out to speed up customs control, improve its optimization and efficiency in order to get information about goods (their quantity, composition, physical and chemical properties, authenticity, presence of caches, etc.), vehicles, detect forgery of customs documents and means of customs identification, smuggling and other Customs-related crimes and administrative offences.

The types of technical means of customs control are the following:

X-ray inspection equipment is used by customs authorities to visually check the contents of accompanied and unaccompanied baggage of passengers, international postal items and goods in small, medium-sized and large-sized containers without opening them, using X-ray and gamma scanning. These systems use the functions of separating organic and inorganic materials and obtaining a three-dimensional image of scanned objects. Customs authorities can use stationary, portable and mobile systems.