

production of the goods being valued, plus an amount for profit and general expenses usually reflected in sales from the country of exportation to the country of importation of goods of the same class or kind.

When the customs value cannot be determined under any of the previous methods, fall-back method is used. To the greatest extent possible, this method should be based on previously determined values and methods with a reasonable degree of flexibility in their application.

Thus, it can be concluded that the correct determination of the customs value is important for collecting payments to the budget, as well as for ensuring the economic security of the country.

Литература

Таможенный кодекс Евразийского экономического союза. – Москва: Проспект, 2018. – 512 с.

Метод вычитания – для определения там. стоимости товаров. – Режим доступа: https://www.gb.by/novosti/ekonomika/metod-vychitan_iya-dlya-opredeleniya-tamo_ne000-0001232-001. [Электронный ресурс]. – Дата доступа: 12.03.2020.

Technical Information on Customs Valuation. – Режим доступа: https://www.wto.org/ENGLISH/TRATOP_E/cusval_e/cusval_info_e.htm. [Электронный ресурс]. – Дата доступа: 12.03.2020.

AUTHORIZED ECONOMIC OPERATOR AS A PARTY INVOLVED IN THE INTERNATIONAL MOVEMENT OF GOODS

Уполномоченный экономический оператор как сторона, задействованная в перемещении товаров

Шоломицкая Е.В.

Научный руководитель: преп. Мойсеёнок Надежда Сергеевна
Белорусский национальный технический университет

According to the World Customs Organization (WCO), an authorized economic operator (AEO) is a party involved in the international movement of goods in whatever function that has been approved by or on behalf of a national Customs administration as complying with the WCO or equivalent supply chain security standards. Authorized Economic Operators include inter alia manufacturers, importers, exporters, brokers, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses and distributors.

The growth of global trade and increasing security threats to the international movement of goods have forced customs administrations to shift their focus more and more to securing the international trade flow and away from the traditional task of collecting customs duties.

Operators can be accredited by Customs as AEOs when they prove to have high quality internal processes that will prevent goods in international transport to be tampered with. They need to:

- ensure the integrity of the information, i.e. what is said to be in a container, really is in the container and nothing else, more, or less;

- ensure the integrity of its employees, that they will not put goods in the container that should not be there; and

- secure access to its premises, to prevent unauthorized persons to put goods in the container.

As a result, customs will trust the operator and perform less or no inspections on goods imported or exported by or via the AEO. The AEO benefits depend on the type of the authorization. This benefits the carrier of the goods as goods are available more quickly, which means lower transport costs. Customs benefits as scarce inspection capacity can be targeted better at cargo of unknown and potentially unsafe operators.

The Customs Code of the Eurasian Economic Union entered into force on January 1th, 2018. That is why the modernized institution of the Authorized Economic Operator (AEO) in the Eurasian Economic Union (EEU) attracts our attention. It should be noted that in the new version of the Code institution of the AEO underwent significant changes, both in terms of benefits provided for the AEO, and in terms of the conditions for issuing the AEO certificates. In the new Code there are 3 types of certificates confirming the status of the AEO. Benefits depend on the type of certificate.

It is important to notice that the project of the Code was developed taking into account the interests of the business community with its direct participation. Its new provisions are progressive and in generally correspond to advanced world practices.

The new Code (Article 437) provides a wider range of special benefits. Based on the new Code, it can be concluded that the key benefits for the AEO-1 are the performing of customs operations on a priority basis and not providing security for fulfillment of the obligation to pay customs duties.

Analysis of the benefits for the AEO-2 allows us to conclude that these types of the AEO are interested in placing and storing goods on their own premises.

The third type certificate shall give the AEO the right to benefit from the special simplified procedures referred to the AEO-1 and the AEO-2.

In addition, during the transition period, for the AEO registered earlier and not having received a certain type of certificate, 5 definite benefits will be effective within 2 years from the entry into force of the new Code.

Thus, the new Code provides much wider range of benefits for the AEO. In addition, each type of the AEO has its own set of special benefits, which will allow them to choose the type that best suits activities of the AEO. For example, for the AEO-1, there are benefits that affect the accelerated fulfillment of customs operations. The AEO-2 is most attractive for owners of warehouse and logistics complexes. If the AEO is interested in the whole range of benefits, then the AEO-3 is envisaged for this.

Литература

Веремейчик, О.В. Английский язык для таможенников = English for Customs Officers: учебник / О.В. Веремейчик. – Минск: Вышэйшая школа, 2018. – 327 с.

Евразийская экономическая комиссия [Электронный ресурс]. – 2012. – Режим доступа <http://www.eurasiancommission.org/>. – Дата доступа: 14.03.2019.

Таможенный кодекс Евразийского Экономического Союза [Электронный ресурс]. – 2018. – Режим доступа <http://www.customs.gov.by/uploads/gtk/files/document/pravoohranielnajadejatelnos/intellektualnaja-sobstvennost/itia-12042017.pdf>. – Дата доступа: 15.03.2019.

Безлюдов, О.А. Таможенное право Евразийского экономического союза / О.А. Безлюдов, К.В. Акименко, Н.Н. Панков, В.О. Климова; под ред. О.А. Безлюдова. – Минск: Право и экономика, 2018 – 342 с.

TECHNICAL MEANS OF VERIFICATION OF AUTHENTICITY OF CUSTOMS DOCUMENTS AND SECURITIES

Технические средства проверки подлинности таможенных документов и ценных бумаг

Юрчук П.А.

Научный руководитель: преп. Мойсеенок Н.С.
Белорусский национальный технический университет

Verification of the authenticity of customs documents involves conducting rapid research to identify facts of changes in the original content or type of documents submitted to the customs authorities.