

coziness. Benches with backs and headrests, bus timetables mounted on the walls of the showcase, and architectural and decorative details can become a natural part of the interior. A unified style solution for the architecture of bus pavilions should cover the entire route of the highway. At the same time, layout options are desirable, which will change depending on the landscape situation and capacity. In many ways, the architecture of bus pavilions is influenced by national and local traditions of architecture of republics, territories, regions. Pavilions, as part of a natural landscape, a village or a suburb, should be akin to this region, its peculiar cultural and historical traditions, local building techniques and materials. An important role is also played by the general planning solution of bus stops, their improvement and landscaping. In fact, a kind of rest and waiting area is also formed at the bus stop, designed not for drivers, but for passengers. Above is the general nomenclature of the stop improvement facility. In addition to them, the improvement may include various types of paving, retaining walls, flower beds. Landscaping is solved with small groups of trees and shrubs. Landscape compositions with the use of natural or artificial elevation differences and the creation of microrelief can have a positive value.

### **Литература**

1. Автобусные остановки будущего глазами современных дизайнеров [Электронный ресурс]. – Режим доступа: <https://innoblog.info/avtobusnye-ostanovki-budushhego-glazami-sovremennykh-dizajnerov/>. – Дата доступа: 20.03.2021
2. 19 концептуальных дизайнов автобусных остановок [Электронный ресурс]. – Режим доступа: <https://bugaga.ru/interesting/1146723939-19-konceptualnyh-dizaynov-avtobusnyh-ostanovok.html>. – Дата доступа: 01.04.2021
3. Идеи на тему Bus Stop [Электронный ресурс]. – Режим доступа: <https://www.pinterest.com.mx/akrupenya/bus-stop/>. – Дата доступа: 16.03.2021
4. D.K. Architecture. A visual history. Great Britain, 2017. – 213с.

## **CUSTOMS CLEARANCE OF POSTEL ITEMS IN THE REPUBLIC OF BELARUS**

## **ТАМОЖЕННОЕ ОФОРМЛЕНИЕ ПОЧТОВЫХ ОТПРАВЛЕНИЙ В РЕСПУБЛИКЕ БЕЛАРУСЬ**

Платонова Е.С., Созанова Е.В.

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

Postal items are items of written correspondence, parcels, expedited mail, postal money orders accepted by postal operators for delivery (handing) to the addressee at the postal address indicated on the postal item.

When making remote purchases in foreign online stores or auctions, the activities of not only the postal services, but also the customs services of the country come into contact. Often this is not noticeable at all, but there are situations in which there may be problems with receiving the purchased goods.

These problems can occur in the following cases:

- 1) the cost of the goods, including delivery, exceeds the specified amount;
- 2) the weight of the postal item exceeds the established norm;
- 3) postal item, its contents (commercial batch) are intended for commercial sale;
- 4) the number of mail items received exceeds the limit for the specified period.

On the basis of these requirements, a customs duty is paid in terms of exceeding the limit on the value of the goods enclosed in the postal item and a customs fixed fee for each parcel received.

Customs clearance of incoming mail is carried out at designated customs clearance points (CCP), which perform 3 main functions:

- 1) The functions of monitoring the contents of the international postal items (IPI) to verify the legality of the import of this category of goods into the territory of the country
- 2) The functions of monitoring the contents of the IPI for the collection of customs duties
- 3) Customs duty collection functions.

Customs clearance of incoming IPI is carried out at International Postal Exchange locations (IPEL), where all incoming shipments are presented selectively or completely for customs control.

According to the customs legislation of the Republic of Belarus, international postal items are not subject to customs duties, within a month, to the address of one individual, with a customs value of up to 200 euros. If the shipment is delivered by courier, the duty-free limit is also 200 euros. The customs value of the parcel is calculated minus the cost of delivery, if it is highlighted in the documents. If the value of the shipment is more than 200 euros, a fee of 15%, but not less than 2 euros per kilogram, is charged from the amount exceeding the norm allowed for duty-free import. In addition, an additional fee of 5 euros is charged for the customs clearance of the parcel.

A few recommendations that will help you avoid problems when passing the IPI customs procedures.

- 1) If orders exceed the cost limits and total more than 1000 euros per month, you should divide them into several shipments and make a ten-day interval for sending them. This will help you avoid paying customs duties.

2) Do not order a large number of identical items of similar products in one package. Otherwise, it is necessary to prove to the customs officer that all these goods are necessary exclusively for personal use.

3) When making purchases for an amount exceeding 200 euros, you should choose the state postal service as their carrier, and not the courier company. This will help to avoid additional customs clearance procedures for your goods, which will have to be carried out yourself or involve a customs broker for an additional fee.

Speaking about the items prohibited for shipment from the Republic of Belarus, with regards to our topic, a number of the following can be distinguished: narcotic drugs, psychotropic substances and their precursors, including in the form of drugs; poisonous substances that are not precursors of narcotic drugs and psychotropic substances; live animals, with the exception of bees, leeches, silkworms; plants and mushrooms containing narcotic drugs, psychotropic substances and their precursors, in any form and condition, including their fruits, seeds and spores; wild-growing medicinal plant materials, conditionally pathogenic and pathogenic genetically engineered organisms; organs and (or) human tissues, blood and its components.

Individuals are allowed to import and export: narcotic drugs in quantities not exceeding the weekly requirement; psychotropic substances in an amount of no more than 90 single doses. When importing / exporting the specified category of medicines, it is necessary to:

1. Make customs declaration of medicines.

2. Indicate in the passenger customs declaration and present to the customs authority a document (an extract from medical documentation or a doctor's prescription) confirming the daily requirement and dosage of the drug. The documents must be in Russian or Belarusian language.

As for animals, they cannot be sent. As an exception, you can send bees, leeches and silkworms, parasites and exterminators of harmful insects, intended to protect against harmful insects, which are exchanged between official institutions. It is also possible to mail *Drosophilidae* flies for biomedical research that are exchanged between official institutions. When shipping bees, leeches and silkworms, pack them in specially provided jars or boxes to avoid spoilage and release into the environment. Such postal items must be marked with the mark "Caution. Living organism". The postal worker should mark such a piece of mail with the appropriate sticker.

It is prohibited to send and receive medical products in international mail if one of the parties to the transaction is a legal entity, for example, an online store. Individuals can send drugs to each other. It does not require FDA approval for mailings that ship up to five sealed packs. One package can contain up to 100

tablets. If the amount of the drug being shipped exceeds the above limit, you must submit an application to the Department of Medicines to receive the package.

Since the postal directions continue to gain popularity the legislation of our state introduces new technique and improves the existing methods of inspection and examination of parcels.

### **Литература**

1. Таможенное оформление международных почтовых отправлений [Электронный ресурс]. - Режим доступа : [https:// www.gsconto.com/ru/wiki/show/customs](https://www.gsconto.com/ru/wiki/show/customs). - Дата доступа: 06.03.2021.

2. Таможенная пошлина на посылки в Беларуси [Электронный ресурс]. - Режим доступа : <https://myfin.by/wiki/term/tamozhennaya-poshlina-na-posylki-v-belarusi>. - Дата доступа: 06.03.2021.

3. Предметы. Вещества запрещенные к пересылке [Электронный ресурс]. - Режим доступа : [https://belpost.by/services/ Pochtovyye\\_otpravleniya0/Peresytkatovarov/Zapreshchennyyevlozheniya](https://belpost.by/services/Pochtovyye_otpravleniya0/Peresytkatovarov/Zapreshchennyyevlozheniya). - Дата доступа: 06.03.2021.

4. Частный / Посылка/ Что нельзя отправлять? [Электронный ресурс]. - Режим доступа : [https://www.omniva.ee/chastnyj/ posylka/chto\\_nelxzq\\_otpravlqtx](https://www.omniva.ee/chastnyj/posylka/chto_nelxzq_otpravlqtx). - Дата доступа : 06.03.2021.

## **GOODS IN RESPECT OF WHICH THE FISCAL SECURITY AMOUNT IS PAID ТОВАРЫ, В ОТНОШЕНИИ КОТОРЫХ УПЛАЧИВАЕТСЯ ФИСКАЛЬНАЯ СУММА ОБЕСПЕЧЕНИЯ УПЛАТЫ**

Кудрова А.А.

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

The use of the mechanism for ensuring the payment of customs duties and taxes is quite widespread in the world practice of customs regulation. The requirement of the customs authorities to provide security for the payment of customs duties and taxes is aimed at reducing cases of illegal involvement of goods into economic circulation without paying customs duties. Securing payment is a kind of guarantee of proper performance by persons engaged in foreign economic activity of their obligations.

The norms of subparagraph 1 of paragraph 1 of Article 143 of the Customs Code of the EAEU determine that one of the conditions for placing foreign goods