

submission is optional. The main condition is the absence of any changes in the documentation.

At present, when foreign goods are placed under the customs procedure of customs transit, fixed amounts of security for the obligation to pay customs duties and taxes are provided not only in relation to excisable goods marked with excise stamps (alcoholic beverages, tobacco and tobacco products), but also in relation to fruits and vegetables, flowers, live fish, other living plants (including their roots), cuttings and cuttings, as well as mycelium of fungi.

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### **FEATURES OF THE PERFORMANCE OF CUSTOMS OPERATIONS AND CUSTOMS CONTROL IN RESPECT OF GOODS FOR PERSONAL USE MOVED BY INDIVIDUALS ОСОБЕННОСТИ СОВЕРШЕНИЯ ТАМОЖЕННЫХ ОПЕРАЦИЙ И ПРОВЕДЕНИЯ ТАМОЖЕННОГО КОНТРОЛЯ В ОТНОШЕНИИ ТОВАРОВ ДЛЯ ЛИЧНОГО ПОЛЬЗОВАНИЯ, ПЕРЕМЕЩАЕМЫХ ФИЗИЧЕСКИМИ ЛИЦАМИ**

Антонов А.А., Махнач В.В.

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

This topic is especially relevant, as it is directly related to the safety of people and the economic security of the state. Also the problem of moving goods for personal use through the border and the peculiarities of this process is important because most of us have crossed the customs border at least once. For example, while traveling to EU countries. So the development of a topic can be very useful for passengers who need advice on the movement of such products across the customs border of the Eurasian Economic Union.

An important condition in exercising control over the movement of goods for the personal use of individuals is the establishment of specific criteria for determining whether the imported or exported commodities are goods for personal use or for commercial purposes. The members of the Eurasian Economic Union determine the norms for the import (export) of certain categories of merchandise to (from) the customs territory of the Union. The excess of such norms is the basis for the seizure of such goods or compulsion to pay duties, taxes, fees for the exceeded limit (for value or quantity). If such norms are exceeded, the Commodity Nomenclature of Foreign Economic Activity is used for the classification of using the rates of the Customs Tariff.

First of all we must say that goods for personal use are any items purchased by an individual for personal needs, transported in small quantities and not falling under the prohibitions and restrictions on importation into the customs territory of the Eurasian Economic Union.

The main control instrument of movement of such items is the double channel system. The system consists of “Green” and “Red” channels, which are used to optimize passenger traffic across the customs border of the Union.

The “Red” channel is used to move goods for personal use, transported in accompanied baggage, which are subject to customs declaration in accordance with the law, and also commodities declared by an individual at his own request. All items that are subject to veterinary, phytosanitary, and other types of control, as well as cultural values, potentially hazardous substances, jewelry in excess of the limit (more than 10,000 US dollars in equivalent to the rate of the National Bank of the Republic of Belarus at the time of registration of the declaration) must be moved through this channel.

The “Green” channel is used when individuals move goods for personal use in accompanied baggage that are not subject to declaration. Such products include merchandise for personal use that do not exceed the import limits (no more than 10,000 euros in equivalent, and no more than 50 kg of weight); a certain list of merchandise that do not exceed the quota (3 liters - for alcohol, 200 cigarettes or 250g of tobacco or tobacco products); cash (no more than 10,000 US dollars in equivalent); medicines that are necessary for an individual who is moving merchandise.

Declaration of goods for personal use is carried by filling in the passenger customs declaration. A passenger customs declaration can be filled in Russian, English or state language of the Eurasian Economic Union member. During customs declaration, the purpose of the movement of goods for personal use is indicated in the passenger customs declaration: temporary import / export, free circulation, export. The choice of the purpose affects the following operations with the product.

Passenger customs declaration in most cases is filled in 2 copies. One copy is intended for the customs authority and the other one is for the declarant. Column 1 of the declaration is used to enter information about the individual who moves the items. In separate lines it contains information about the declarant. In column 2 the declarant indicates how the personal goods are transported. Column 3 contains information about the items being moved, their types, quantities and cost. This paragraph also contains information about the vehicles being moved. Also some of the documents connected with products must be provided to the customs authorities in a process of declaration. Information on the results of the conducted customs control must be indicated on the main form of the document.

It is important to note that the obligation to pay customs duties and taxes arises for the declarant when the customs authority registers this declaration.

After reviewing this work, an individual planning to move goods for personal use across the customs border will be aware of the intricacies of the operations that need to be performed, so it should help to perform customs control faster and more effective.

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## **CERTIFICATION OF ORIGIN OF GOODS СЕРТИФИКАЦИЯ ПРОИСХОЖДЕНИЯ ТОВАРА**

Козлова М. В.

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

A certificate of origin is an important international trade document that certifies that goods in a particular export shipment are wholly obtained, produced, manufactured or processed in a particular country. The certificate of origin contains information regarding the product, its destination, and the country of export.

The country of origin of goods is identified with the aim of applying tariff and non-tariff measures to regulate the import of goods into the customs territory of the country and the export of goods from this territory, as well as ensuring the accounting of goods in foreign trade statistics.

The identification of the country of goods origin is based on the principles of international practice. The country of origin of goods is considered to be the country in which the goods were completely produced or subjected to sufficient processing in accordance with the criteria established by the legislative acts of the country. Moreover, as the country of origin of goods there can be understood a group of countries, customs unions of countries, a region or a part of a country, if there is a need to isolate them in order to identify the origin of goods.

The customs duty rate is established depending on the country of goods origin. The certificate of origin is an important form because it can help determine whether certain goods are eligible for import, or whether goods are subject to duties.

Almost every country in the world requires the certificate of origin for customs clearance procedures: when determining the duty that will be assessed on the goods or, in some cases, whether the goods may be legally imported at all.

The goods origin from the Republic of Belarus is certified by the certificate, issued by Belarusian Chamber of Commerce and Industry and its branches. Certificates of goods origin are presented in official state bodies of importer countries, with which the Republic of Belarus has an agreement for most-