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**COMPARATIVE ANALYSIS OF THE CUSTOMS PROSEDURES  
FOR DESTRUCTION AND REFUSAL IN FAVOUR OF THE STATE  
СРАВНИТЕЛЬНЫЙ АНАЛИЗ ТАМОЖЕННЫХ ПРОЦЕДУР  
УНИЧТОЖЕНИЯ И ОТКАЗА В ПОЛЬЗУ ГОСУДАРСТВА**

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The customs procedure for the destruction is a customs procedure in respect of foreign goods, in accordance with which such goods shall be destroyed without paying import customs duties, taxes, safeguard, anti-dumping, countervailing duties, subject to the conditions of placement of the goods under this customs procedure.

The destruction of the goods means bringing the goods in the condition in which they are partially or fully destroyed or lose their consumer and/or other properties and cannot be restored to their original condition in an economically profitable way.

The customs procedure for the refusal in favour of the state is a customs procedure in respect of foreign goods, in accordance with which such goods shall be turned into the property (income) of the Member-State free of charge without paying import customs duties, taxes, safeguard, anti-dumping, countervailing duties, subject to the conditions of placement of the goods under this customs procedure.

The goods that were placed under the customs procedure for the refusal in favour of the state shall obtain the status of the Union goods. According to customs legislation, not all types of goods can be placed under customs restrictions in favor of the state. Sometimes this procedure is not applicable even for new and serviceable goods.

The customs procedure for the refusal in favor of the state does not apply to the following goods:

- 1) goods prohibited for circulation in accordance with the legislation of the member state in whose ownership (income) it is planned to transfer such goods;
- 2) goods with an expired expiration date (consumption, sale).

The essence of this procedure lies in the fact that a foreign economic activity participant waives the rights to goods previously imported by him from abroad and transfers them to the ownership of the state. Ownership is transferred on the personal initiative of the owner free of charge, while customs duties and fees are not paid.

The result of the application for the refusal in favor of the state is a change in both the civil-legal status of the imported goods (the owner is changed, and the goods become the property of the state into the customs territory of which it was imported), and its customs-legal status (from foreign goods, it turns into a local product, in relation to the EAEU - a product of the Customs Union).

Then they are sent to a division of the Department. At the discretion of the experts of the state body, goods can be sent for resale, or destroyed, or recycled (disposed of).

Features of the procedure for refusal in favor of the state are the following:

Within the framework of the procedure, only goods manufactured abroad can be declared;

Goods prohibited for import (drugs (precursors), weapons, donor organs, blood and its components, special technical means, expiring goods and etc.)

The procedure is based on the principle of material benefit - the customs authorities will not release goods, storage and sale of which will cost the state more than the possible benefit.

The customs procedure for the destruction shall not apply in respect of the following goods:

- 1) cultural, archaeological and historical valuable items;
- 2) animals and plants being the species protected in accordance with the legislation of the Member-States and/or international treaties, their parts and derivatives, except for cases when their destruction should be enforced to prevent epidemics, epizootics and spread of quarantine facilities;
- 3) goods accepted by customs authorities as a pledge subject until the pledge is terminated;
- 4) seized or arrested goods, including material evidence in accordance with the legislation of the Member-States.

It is worth noting that the customs procedure for the destruction shall not apply if the destruction of the goods:

- 1) can cause harm to the environment or poses danger to life and health of people;
- 2) occurs through consumption of the goods in accordance with their usual purpose;
- 3) may result in costs for public authorities of the Member-States.

The destruction of goods placed under the customs procedure for the destruction shall be carried out within the period established by the customs

authority on the basis of the time required for the actual destruction of these goods, the manner and the place of their destruction, as well as taking into account the time periods referred to in the certificate of the empowered public authority of the Member-State on the possibility of the destruction of the goods (if it defines such periods).

The destruction of goods shall be carried out at the expense of the declarant of the goods placed under the customs procedure for the destruction.

The wastes resulting from the destruction of the goods shall obtain the status of foreign goods. It shall be subject to placement under customs procedures applicable in respect of foreign goods, except for cases where the resulting waste is unfit for further commercial use or in accordance with the legislation of the Member-States should be disposed, neutralised, recycled or destroyed in another manner.

Thus, the customs procedure for the refusal in favour of the state, as well as the customs procedure for the destruction of goods, is directly related to the impossibility or ineffectiveness of the sale of foreign goods in the domestic market of the importing state.

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## **PERFORMANCE OF CUSTOMS OPERATIONS IN THE REPUBLIC OF BELARUS СОВЕРШЕНИЕ ТАМОЖЕННЫХ ОПЕРАЦИЙ В РЕСПУБЛИКЕ БЕЛАРУСЬ**

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