

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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Customs operations and the procedure for their performance shall be established in the Customs Code of the Eurasian Economic Union and other treaties and acts on customs regulation.

Customs operations mean actions performed by individuals and the customs authorities in accordance with treaties and acts on customs regulation and legislation of the Member States on customs regulation in order to ensure compliance with customs legislation.

The procedure and the technology for performance of customs operations shall be determined depending on the categories of goods being moved across the customs border of the Eurasian Economic Union, the means of transport used for transportation of the goods, the persons moving the goods across the border, the features of the customs declaring and release of the goods as well as the customs procedures that such goods are placed under. The procedure for performance of customs operations that may be determined by the customs legislation of the Member-State must not result in complete or partial inapplicability of the customs tariff regulatory measures, prohibitions and restrictions and trade remedies.

Customs operations shall be performed irrespective of the origin of goods, the country of departure and the country of destination of the goods. Customs operations shall be performed by the customs authorities in places of their location and during their working hours or outside the place of location and outside the working hours of the customs authorities at a well-grounded request of the interested person.

The persons specified in the Customs Code of the Eurasian Economic must present the customs authorities the documents or data required under the Customs Code to carry out customs operations.

The documents or data required for performing customs operations may not be presented in carrying out such operations, if the data of such documents may be obtained by the customs authorities from the information systems of the customs or state authorities. In this case, the persons shall indicate the data about these documents or about the data contained in the customs declaration.

The documents required for performance of customs operations shall be presented in the form of electronic documents or hard copy documents. Copies of the documents may be provided, unless legislation establishes mandatory presentation of the originals of such documents.

The documents presented to the customs authorities for performance of customs operations may be prepared in the official languages of the Member-States or in foreign languages.

Customs operations shall be performed by the customs authorities, declarants, carriers, persons having authority in respect of the goods and other interested persons. Customs operations on behalf of the customs authorities shall be performed by officers of the customs authorities empowered to perform such

customs operations in accordance with their official responsibilities. Certain customs operations may be performed by the customs authorities using the information system of the customs authorities without the participation of customs officers.

Declarants, carriers, persons having authority in respect of goods and other interested persons shall perform customs operations directly or through employees employed by such persons.

Customs operations on behalf of the declarant, the carrier, the person having authority in respect of goods and other interested person may be performed by a customs broker and, in the cases stipulated in the Customs Code of the Eurasian Economic, by any other persons acting on behalf of such persons.

Interested persons may be present during the performance of the customs operations. At a request of the customs authority, interested persons must be present during the performance of the customs operations with the aim of assisting the customs authorities in performing of such operations.

Customs operations therefore means acts performed by individuals and the customs authorities in accordance with treaties and acts on customs regulation and legislation of the Member States on customs regulation in order primarily to enforce of customs law. Customs operations are automated and are intended to optimize and speed up the Customs clearance process.

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MEANS OF IDENTIFICATION OF GOODS СРЕДСТВА ИДЕНТИФИКАЦИИ ТОВАРОВ

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Customs authorities may identify goods under customs control and their documents, cargo areas (compartments) of vehicles, containers and other places where goods subject to customs control are or may be located, by using