

terrorists, drug traffickers, arms dealers, and criminal groups. Criminals can rely on dirty money to capitalize their legal entities with criminal proceeds, which distorts competition between legal and illegal enterprises. Despite efforts to implement measures to combat money laundering, the international community and individual countries are continually confronted by new trends in money-laundering activities that may make such measures outdated and ineffective.

It is clear that legislation by itself is by no means enough to effectively combat money laundering. A comprehensive and integrated strategy is required. One of the main goals is to make crime less profitable by confiscating criminal proceeds. Moreover, international assistance is essential for the fight against money-laundering operations undertaken at the transnational level. Bilateral agreements tailored to specific circumstances are the most-effective means to accelerate investigative and judicial processes and overcome difficulties and delays.

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### **FEATURES OF THE ACTIVITIES OF A CUSTOMS CARRIER ОСОБЕННОСТИ ДЕЯТЕЛЬНОСТИ ТАМОЖЕННОГО ПЕРЕВОЗЧИКА**

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Customs activity is one of the most difficult sections of legislation. It is difficult for importers and exporters, on their own, to grasp all the subtleties of a huge number of rules, to foresee all the nuances that may arise during the transportation of goods.

Taking this into account, there is an obvious need for consultations and work of professionals - customs carriers, in the process of carrying out foreign economic activity.

The customs carrier carries out the transportation of goods under customs control through the customs territory of the Union.

Goods located on the territory of the Eurasian Economic Union have a different status provided for by the Customs Code of the EAEU. They can be considered foreign and Union goods subject to certain conditions and criteria.

The main activity of the customs authorities is the organization of customs control over the movement of goods and vehicles across the customs border. This means that the transfer must take place in accordance with the current customs legislation.

Since the implementation of the right to transport goods by any carrier is subject to compliance with the requirements of customs legislation, it is often easier to turn to the services of a specialized organization, a customs carrier, rather than expenses the time costs, financial costs for the proper equipment of vehicles, as well as responsibility for the risk of non-delivery of goods.

In relation to both (foreign goods - to a greater extent, goods of the Union - to a lesser extent), there is a need for transportation through the customs territory under customs control under the customs procedure of customs transit.

The status of a customs carrier allows a business entity to use certain simplifications, thereby expanding its rights as a subject of foreign economic activity.

One of the main advantages in obtaining the status of a customs carrier is the ability to carry out multimodal transportation, that is, use in the transportation of any type of transport, with the exception of pipeline and power lines.

When carrying out international transportation of goods, a customs carrier is exempt from the obligation to use customs accompaniment, as well as from the obligation to provide security for the payment of customs duties, taxes, special, anti-dumping and countervailing duties.

The implementation of the activities of the Customs carrier can be for any period. This period can be limited both by the desire of the person to complete the conduct of such activities, and by force. Article 408 of the Customs Code of the EAEU names as grounds for exclusion from the register of customs carriers:

1. non-fulfillment of obligations by the customs carrier;
2. application of the customs carrier to exclude him from the register of customs carriers;
3. liquidation of a legal entity included in the register of customs carriers;
4. reorganization of a legal entity included in the register of customs carriers, with the exception of cases established by the legislation of the Member States.

The conditions for inclusion in the register of customs carriers are quite serious, both at the level of the Customs Code of the EAEU and at the level of national legislation, and the costs of their implementation incurred by business entities are direct evidence of their reliability as participants in the customs sphere, and the documents required to get into the register of customs carriers are consistent with the requirements for them. This means that documents that are not submitted in full do not entail legal consequences.

The termination of the activities of a customs carrier is associated with its exclusion from the register or revocation (cancellation) of the license. It can be both voluntary and compulsory. Also, the activities of the customs carrier may be suspended for a certain period, which still leaves a chance for the resumption of the above-mentioned activities.

Currently, the quality of the functioning of the institution of the customs carrier is being constantly monitored, work is underway to develop promising directions for the development of this area, and also amendments are made to the legislation, which not only allow customs carriers to carry out their activities in the most efficient way, but also increase the efficiency of control carried out by the customs authorities. Improvement of the activities of customs carriers is primarily carried out through the adoption of new acts of legislation, amendments to the already existing regulatory legal acts.

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## **INFORMATION TECHNOLOGIES IN CUSTOMS ИНФОРМАЦИОННЫЕ ТЕХНОЛОГИИ В ТАМОЖНЕ**

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The world is turning digital, faster than we could have imagined, and public administrations are also moving online just as fast. Information and Communications Technology (ICT) is everywhere in today's Customs workplace. From the use of ICT in office automation, to the use of the Internet to publish and disseminate information, to the use of automated clearance systems to make declarations, to perform risk management, to undertake validation and processing, and eventually to issue approvals, ICT has transformed the way that Customs and governments operate.

Digital Customs means using digital systems to collect and safeguard Customs duties, to control the flow of goods, people, conveyances and money, and to secure cross-border trade from crime, including international terrorism which continues to rear its head across the globe. The Digital Customs initiative aims to replace paper-based Customs procedures with electronic operations, thus creating a more efficient and modern Customs environment in line with global developments.

Digitalization offers many opportunities, but some countries may struggle to figure out how to prioritize IT projects based on their strategic goals and resource constraints, and how to adopt new ways of working. The IT Guide deals with strategic planning methodology and tools, highlights the need for IT projects to be based on business processes which take into account international standards and are optimized for effectiveness, efficiency and the level of risk, recalls the importance of change management and of detailed investigation and analysis of existing systems, and reviews ICT project development and implementation phases, and its challenges in terms of follow-up and supervision.

The technology landscape is changing rapidly, with a number of key trends emerging, such as cloud computing, mobile technologies, advanced analytics, and information management. Each of these technologies affects the role of Customs in different ways, and provides numerous opportunities to drive connectivity among Customs administrations and with trade operators and other border