

THE ROLE OF BONDED WAREHOUSES РОЛЬ ТАМОЖЕННЫХ БОНДОВЫХ СКЛАДОВ

Манько А.А.

Научный руководитель: к.п.н., доцент Веремейчик О.В.

Белорусский национальный технический университет

Nowadays in the countries with developed market economies, storage as a type of service is a necessary and profitable line of business. Commercial and non-commercial legal entities act as owners of special facilities which are called warehouses.

The advantage of using a bonded warehouse is that a duty is not collected until the merchandise is withdrawn for consumption. An importer, therefore, has control over use of his money until the duty is paid upon withdrawal of the merchandise. If no domestic buyer is found for the imported articles, the importer can sell merchandise for exportation, thereby eliminating his obligation to pay duty. Bonded warehouses provide specialized storage services such as deep freeze or bulk liquid storage, commodity processing, and coordination with transportation, and are an integral part of the global supply chain.

Warehouses occupy a special place as a storage facility. The development of domestic and foreign trade contributes to the constant growth of the need for temporary warehousing of goods.

A customs warehouse can be viewed in two aspects:

customs procedure, under which goods imported into the customs territory of the Eurasian Economic Union (EEU) are stored under customs control without payment of import customs duties and taxes.

a specially equipped room or territory where a special customs procedure of a customs warehouse operates. Designed for temporary storage of exported or imported goods. Goods placed under the customs warehouse procedure are not subject to customs duties and any economic policy measures.

The Kyoto Convention states two classes of warehouses. They may be either public or private. Public warehouses are open to all importers. Public Customs warehouses may be managed either by the Customs authorities or by other authorities or by natural or legal persons. The right to store imported goods in public Customs warehouses shall not be restricted only to importers but shall be extended to any other persons interested. Storage in public Customs warehouses should be allowed for all kinds of imported goods liable to import duties and taxes. Goods which constitute a hazard which are likely to affect other goods or which require special installations should be accepted only by Customs warehouses specially designed to receive them. Private Customs warehouses are used solely by specified persons customs authorities shall specify the kinds of

goods which may be admitted to private Customs warehouses. Customs warehouses are operated by warehouse keepers who are authorized by Customs authorities.

There are a number of advantages of using this type of storage, making them a popular option in many ports around the world.

Customs bonded warehouses have a particularly valuable flexibility, as if they can't get a good price for goods domestically or can't sell them at all, they can sell them for re-export without having to worry about the duties that might already have been paid. Paying duties on arrival can also be expensive, and using a bonded warehouse allows importers to access funds from the sale to pay the duties, rather than having to pay duties in advance. Customs officials also use them to store impounded or confiscated goods while working out what is going to happen to them, thereby ensuring that people don't pay duties on goods they cannot use.

A customs bonded warehouse is a safe place to store items intended for export while you are waiting for a buyer, which allows you to defer the payment of customs duties and taxes, storage of items with limited access is allowed, The premises are equipped to handle various types of storage, you receive a deposit on your goods, they offer additional logistics solutions. You can get access to a comprehensive logistics solution, since customs warehouses are associated with freight forwarding companies that are involved in distribution, delivery. This is what determines the great demand and relevance of the use of customs bonded warehouses.

Литература

1. «Таможенный кодекс Евразийского экономического союза» (приложение N 1 к Договору о Таможенном кодексе Евразийского экономического союза) [Электронный ресурс]. –2021–. Режим доступа:http://www.consultant.ru/document/cons_doc_LAW_215315/b626ab31ab09c52a357191306f73526be7c17c2f/. –Дата доступа: 18.03.2021.

2. What is a bonded warehouse? [Электронный ресурс]. –2021–. Режим доступа: <https://www.easyship.com/blog/what-is-a-bonded-warehouse>. –Дата доступа: 18.03.2021.

3. Веремейчик, О. В. Английский язык для таможенников = English for Customs Officers : учебник / О. В. Веремейчик. – Минск : Вышэйшая школа, 2018. – 74с.

4. Глоссарий таможенных терминов [Электронный ресурс]. –2021–. Режим доступа:<https://www.customsra.com/doc/glossarij-tamozhennyix-terminov.pdf>. –Дата доступа: 18.03.2021.