

**INSTITUTE OF THE AUTHORIZED ECONOMIC OPERATOR IN
THE EURASIAN ECONOMIC UNION
ИНСТИТУТ УПОЛНОМОЧЕННОГО ЭКОНОМИЧЕСКОГО
ОПЕРАТОРА В ЕВРАЗИЙСКОМ ЭКОНОМИЧЕСКОМ СОЮЗЕ**

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The rapid development of international trade has linked business and Customs as never before. The exponential increase in global trade and changing dynamics of the international supply chain have created new demands and perspectives on the role of Customs. Customs administrations are taking a number of steps to modernize and simplify trade procedures, and discharge their mandate in an efficient manner [1].

Therefore, January 1, 2018 the Agreement on the Customs Code of the Eurasian Economic Union entered into force. The code pays special attention to Authorized Economic Operator (AEO), the procedure for inclusion in the AEO register, simplifications in relation to AEO, the procedure for implementing, for example, mechanisms for releasing goods before filing in a declaration, the possibility of re-crediting the AEO security and the customs representative when ensuring the payment of customs duties.

The World Customs Organization defines an AEO as a party involved in the international movement of goods in whatever function that has been approved by or on behalf of a national customs administration as complying with WCO or equivalent supply chain security standards.

The inclusion of a legal entity into the AEO register, its exclusion from such a register, as well as the suspension and renewal of the certificate of inclusion into such a register are carried out by the customs authorities of the member state in accordance with the legislation of which such a person was created.

When checking the compliance of a legal entity applying for inclusion in the AEO register with the conditions for inclusion in such a register, as well as when monitoring the AEO's compliance with the conditions for its inclusion in such a register, forms of customs control and measures ensuring customs control may be applied [2].

Within the new Customs Code there are 3 types of certificates confirming the status of the AEO. Benefits depend on the type of certificate.

Article 437 of the Customs Code of the EAEU stipulates wider range of special benefits. Based on the new Code, it can be concluded that the key benefits for the AEO-1 are the performing of customs operations on a priority basis and not providing security for fulfillment of the obligation to pay customs duties [2].

Mentioning type 2 of AEO, it should be noted such simplifications as placing and storing goods and conducting customs control on their own premises.

It benefits the transporter of the goods as goods are available more quickly, which means lower transport costs. Customs benefits such as limited screening capabilities may be better targeted at shipments of unknown and potentially unsafe operators.

The third type certificate shall give the AEO the right to benefit from the special simplified procedures referred to the AEO-1 and the AEO-2. AEO-3 may become a legal entity that is included in the AEO register with the issuance of a certificate of the first or second type for at least 2 years before the date of registration by the customs authority of the application.

Thus, the AEO institute simplifies the procedure for customs clearance for participants of foreign economic activity and contributes to the expansion of foreign trade relations between the EAEU member states.

Литература

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RULES OF ORIGIN: APPLICATION WITHIN THE EAEU AND THE WTO

ПРАВИЛА ОПРЕДЕЛЕНИЯ ПРОИСХОЖДЕНИЯ ТОВАРОВ: ОСОБЕННОСТИ ПРИМЕНЕНИЯ В РАМКАХ ЕАЭС И WTO

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Rules of origin are now more topical than ever. They have become a very prominent feature of today's trading system and various regional trade agreements are being negotiated across the globe.

“Rules of origin” are the criteria used to define where a product was made. They are an essential part of trade rules because a number of policies discriminate