

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.

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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

between exporting countries: quotas, preferential tariffs, anti-dumping actions, countervailing duty (charged to counter export subsidies), and more. Rules of origin are also used to compile trade statistics, and for “made in ...” labels that are attached to products. This is complicated by globalization and the way a product can be processed in several countries before it is ready for the market [1].

The WCO, in the International Convention on the simplification and harmonization of Customs procedures (Revised Kyoto Convention), defines rules of origin as “the specific provisions, developed from principles established by national legislation or international agreements (“origin criteria”), applied by a country to determine the origin of goods”.

For customs matters, there is a distinction between two types of origins, notably non-preferential origin and preferential origin.

Non-preferential rules of origin are applied for different types of trade measures such as anti-dumping duties, quantitative restrictions, tariff quotas, origin marking, government procurement and trade statistics [2].

In EAEU, Rules of origin of goods imported into the customs territory of the Eurasian Economic Union (Non-preferential Rules of Origin), approved by the Decision No. 49 of the Council of the Eurasian Economic Commission dated July 13, 2018, are applied. According to them, goods shall be considered as originating in a country if they are:

- 1) wholly obtained or produced in that country;
- 2) sufficiently processed in that country.

If non-originating materials are used in the production of goods in the territory of a country, then such goods shall be considered as originating in that country provided that one of the following criteria is fulfilled:

- 1) as a result of processing operations, the classification code of goods in accordance with the Harmonized System differs at the level of any of the first four digits from the classification code of non-originating materials used in the production of such goods in accordance with the Harmonized System;
- 2) the value of non-originating materials used in the production in that country does not exceed 50 percent of the EXW value of goods [3].

Preferential rules of origin are applied when goods are eligible for preferential treatment upon importation (reduced or zero customs duty). To be eligible, the goods must meet a number of origin criteria to make sure that only originating goods benefit from this preferential treatment. Agreements comprising preferential rules of origin can be in the form of reciprocal agreements in which case, the parties grant each other respective preferences. However, they can also be autonomous arrangements with tariff preferences granted only by the importing country without reciprocity [2].

The Decision No. 60 of the Council of the Eurasian Economic Commission dated June 14, 2018 approved the Rules of origin for developing and least

developed countries. These Rules of origin are applied, when importing goods included in the list of goods originating in developing countries or least developed countries eligible for tariff preferences during their importation into the customs territory of the Eurasian Economic Union.

Moreover, the EAEU provides the Rules of Origin within the free trade agreements: Rules of origin in the Commonwealth of Independent States, Rules of Origin within the Free Trade Agreements with the Republic of Serbia, Rules of Origin under the EAEU – Viet Nam Free Trade Agreement and Rules of Origin under the Interim Agreement EAEU – Iran [3].

The country of origin must not be confused with the country of provenance (the country whence the goods were exported). The determination of the country of origin is, alongside tariff classification and customs valuation, an essential factor for establishing the amount of the customs duties and taxes payable.

Towards the end of the 1980's, developments in three important areas helped to focus more attention on the problems posed by rules of origin:

- an increase in the number of preferential trading arrangements;
- an increase in the number of origin disputes arising out of quota arrangements;
- an increase in the use of anti-dumping laws and, alongside this, of claims of circumvention of anti-dumping duties through the use of third country facilities.

The Members of the WTO, wishing to ensure that rules of origin did not themselves create unnecessary obstacles to trade, decided in 1994 to establish the Agreement on Rules of Origin. The Agreement states that rules of origin must not be used as instruments to pursue trade objectives, and must not themselves have restrictive, distorting or disruptive effects on international trade [2].

Under the Agreement, Members are obliged to adhere to the following regulations:

Not to use Rules of Origin as instruments to pursue trade policy objectives.

Not to create restrictive, distorting or disruptive effects on international trade.

Not to discriminate against imports and exports or between Members.

To administer Rules of Origin in a consistent, uniform, impartial and reasonable manner.

To base Rules of Origin on a positive standard.

To publish laws, regulations, judicial decisions and administrative rulings relating to Rules of Origin.

To provide origin assessments upon request.

Not to apply changes in Rules of Origin retroactively.

To treat confidential information confidentially [4].

To summarize what has been said, rules of origin are viewed as the criteria used to define where a product was made and are essential for implementing other trade policy measures, including trade preferences (preferential rules of origin),

quotas, anti-dumping measures and countervailing duties (non-preferential rules of origin).

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SUPPLY CHAIN MANAGEMENT IN BELARUS УПРАВЛЕНИЕ ЦЕПОЧКАМИ ПОСТАВОК В БЕЛАРУСИ

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Supply chain management is the calculation and planning of the optimal route for obtaining or delivering raw materials, products, materials, etc. Supply chain management also includes coordination and collaboration with partners, such as suppliers, intermediaries, and consumers. In the context of the COVID-19 coronavirus pandemic, trade between countries has become very difficult, and in some cases has stopped altogether. This disrupted many international supply chains, eventually leading to the suspension of the production process of many large multinational companies. Supply chain management is a system for plotting the optimal route for receiving or delivering raw materials, materials, products, etc. SCM represents an effort by suppliers to develop and implement supply chains that are as efficient and economical as possible. Supply chains cover everything from production to product development to the information systems needed to direct these undertakings. The consequences of the COVID-19 coronavirus pandemic are a clear example of the risk economy, and therefore