

A number of events are also planned to train dog handlers and exchange experience.

Service dogs are an integral part of the customs authorities of the Republic of Belarus. Despite modern means of detecting explosives, drugs and other substances, dogs remain the most reliable defender of people. Experts are confident that in the near future, technology will not replace the search dog.

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## **CUSTOMS BROKER AND “GREY” SCHEMES ТАМОЖЕННЫЙ БРОКЕР И “СЕРЫЕ” СХЕМЫ**

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A customs broker of the Republic of Belarus is a participant in foreign economic activity that provides intermediary services for declaring goods, paying customs duties, providing the customs authority with the necessary documentation. A customs brokerage firm is responsible for knowing all of these rules and regulations and ensuring that they are followed, in order to streamline the process of shipping of goods for the individual or organization. In fact, customs brokers deal with customs officials so that their clients can spend more

time on what they are good at – managing their core business.[3] Customs brokers serve in effect as interpreters, communicating with agencies and government throughout the shipping process to ensure that all proper procedures are followed.

The way people do their business is changing as quickly as the regulations regarding shipments do. It is clear that today transactions regarding shipment and customs clearance procedures are conducted online. Customs brokerage firms are constantly developing and updating their internal infrastructure to coincide with all requirements. They do their best so that procedures, electronic or otherwise, are carried out properly.

Customs brokers ensure that they have the most up-to-date technologies, and that they stay on top of the various developments in this dynamic industry to provide the best quality service for their clients at all times.

However, today, despite the strict state regulation of the gray market, the "grey" market of customs services is developing and competition on the part of gray brokers is increasing. Therefore, let's consider the pros and cons of the work of a customs service and a «grey» broker.

Advantages of so called "white" customs clearance are the following: [2]

1. A direct contract with a producer.

It doesn't matter whether you have this contact or your outsourcer, but for customs, this is a strong argument in favor of a legal transaction. This allows you to justify the price of the goods and thus avoid adjustments and save customs fees. (In the courts, 80% of "white" importers win cases with customs. That is why most brokers switch to white schemes).

2. You can always prove the ownership of the goods and make a claim to contract parties or to the third parties including government agencies, if their actions led you to losses.

3. Customs checks and postal corrections that may take place within three years after delivery, are not dangerous. You can always prove that you are right. Supervisory authorities, customs and fiscal authorities will not have serious arguments on your foreign trade transaction and put pressure on you.

4. There is no any defense system from a short-lived company with a direct contract and a "white" delivery. That is why you are protected from counter and direct tax, monetary and law enforcement checks and problems.

5. The cost of transport staying at customs in queues as well as additional financial payments on losses while using "grey" and transit schemes of payments reduce significantly.

6. You get calmness and guarantees for your business, connected with foreign trade.

7. No one in the business community will call you a smuggler, and your customers and partners together with you will get stability and confidence in the supply, as well as confidence in the business.

8. The Broker assumes responsibility for the completeness and accuracy of the data and for the payment of the commission. The risks are borne not by the consignee, but by the broker.

And now let's see what risks of real owner of the goods, imported under the "gray" scheme, are: [2]

1. "Offshore" supply chains are usually used for "gray" cargo clearance. That is, at some stages of its movement, the cargo becomes the property of an offshore company, not of the buyer, and is sent to the importer-consignee in Belarus in the person of a "gray" broker.

2. Your payment for the delivery of the goods will be sent to the account of one of the temporary companies of the "gray" broker, and then along the chain to the accounts of the importer, either directly to the offshore company or to the supplier. In any case, you will not have a direct contract with a foreign supplier, and you will never know how and where your money will go and what documents will follow your cargo to Belarus. On the way to you, your cargo will change from two to four owners, and no one will know about it.

3. If something happens to your cargo on its way, it will be difficult for you to prove your ownership of it or its loss in order to return at least the money. This means that you have not paid either the supplier, the offshore company that receives the cargo, or the importer. In this case, you will have no losses or ownership rights, and Company X and one-day company Y may disappear for different reasons.

4. A similar situation may occur when moving cargo across the border and through the Belarusian customs. Therefore, if something happens and the cargo is confiscated, the real owner can easily lose the goods. The owner and the "gray" broker do not have any rights to the cargo. However, the "gray" broker can draw up necessary documents from his front companies, but their reliability, as well as the companies themselves, will create problems not only for the parties to the transaction.

5. If the situation at the customs is not very complicated, the owner will face a scheme of payment increase or transport costs until the problems are resolved. In this case, the broker and its companies will simply disappear. He will lose nothing but his "image". The problem can be solved by paying a lot of money. In this case, you need to calculate the planned savings, who will pay for all expenses, losses, and whether this will cover the profit. The "gray" broker promises in words, but in fact does not pay.

6. After passing through customs clearance according to the "gray" scheme, the cargo must pass to the owner and be legalized. The "gray" broker offers the owner to legalize delivery through their two or three technical 'one-day' companies, explaining, that in this case he will become a law-abiding buyer. In fact, such companies are rarely reliable and rarely pay taxes. They usually make

a lot of illegal transactions. That's why it's pretty easy to check them out by revising their bank payments. And you will face new challenges. You will need to make payments, based on legal and conciliation practices.

7. You will be suggested to use illegal financial schemes to transfer money abroad when you pay a foreign supplier for the goods. The first (official) payment used to reduce customs fees and payments must meet the customs requirements but the second payment will be made based on shadow financial schemes as an additional transaction payment to the supplier. Thus, you may face the risk of losing money if the shadow scheme fails or is discovered. This will lead you to problems with the monetary and other supervisory authorities.

8. You can face problems and risks five times, if you deliver goods using "gray" schemes: with customs, tax authorities, banks, monetary inspection bodies and law enforcement agencies. They are not connected, and that is why they are difficult to corrupt and control.

9. In an effort to minimize costs, gray brokers hire the minimum number of qualified employees required by law, and the rest of the employees do not undergo any training, are not certified and have questionable experience. [1]

The main advantage of the gray broker is not even the low price for his service, but the fact that he helps importers and exporters to underestimate the customs value of the goods (to reduce customs duties and payments to the budget) or to inflate it, if you need, for example, to withdraw money abroad.

But there is always a risk that something will go wrong. And then the goods will be confiscated, and their owner can be brought to criminal responsibility.

Of course, there are not many cases of confiscation of goods and arrest of their owners. But the owner of the goods, who 'fell' for the low price of registration, may face an increase in the price of the gray scheme during its implementation, or he will have to pay for the transport downtime and storage of cargo until the gray broker settles everything at the customs. Sometimes such broker can simply disappear.

From these facts, one may conclude that you must remember all the points mentioned above if you still prefer a gray market and a low price. If you do, in this case you will suffer heavy losses instead of saving. And remember, having a license from a customs broker is a guarantee of its professionalism and high quality of services provided.

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## **BLACK MINING. HOW TO PROTECT COMPUTERS FROM CRYPTOVIRUSES ЧЕРНЫЙ МАЙНИНГ. КАК ЗАЩИТИТЬ КОМПЬЮТЕРЫ ОТ КРИПТОВИРУСОВ**

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Today, the concept of "mining" has already managed to light up on the pages of narrow-profile economic or IT publications. Mining (from the English "mining of minerals") - the activity of creating new structures to ensure the functioning of cryptocurrency platforms [1].

Wherever there are rules, there are those who want to circumvent them or break them. The world of cryptocurrencies is no exception, because modern miners have already developed methods that will allow you to receive digital currency through computers owned by other people. So, there is black mining-illegal mining of cryptocurrency.

There are two types of black mining that involve other people's PCs: browser mining and virus mining.

Browser mining works if your PC enter the cryptocurrency mining network. Let's say it is a website that decided to mine cryptocurrency on the resources of visitors. The site begins to use the power of the user's video cards, while they, unsuspectingly, continue to use the site. Although the output of such mining is not particularly large, the attackers take the number of visitors. The first to catch such an "experiment" was the Piratebay torrent tracker. The site users themselves noticed something wrong – when visiting the torrent, the load on the processors increased to almost one hundred percent.

Unlike classic viruses, which simply steal and forward information from a computer, mining viruses use its technical power. A malicious program can get into a computer in two ways: together with various installation files (when the virus program disguises itself as secure program components or various activation keys), or as a result of an attack on the server. Viruses can do more damage to the PC than browser mining, but browser attacks are exposed to much more computers. With daily use, the computer runs at 20-30% of its power, and with black mining, the machine accelerates to 80-100% [2].