

Passengers who have selected the green channel shall not be subject to any other Customs formalities unless they are the subject of a spot check; in the red channel, passengers shall accomplish the formalities required by Customs.

Thus, it can be said that the dual-channel system facilitates the work of both customs authorities and the movement of individuals across the border. It allows to increase the flow of passengers crossing the customs border without reducing the effectiveness of control and without corresponding increase in the number of customs officers.

Литература

1. Вдовенко, Т.В. English for Customs: учебное пособие / Т. В. Вдовенко [и др.]. – 2-е изд. – СПб. : СЗАГС, 2011. – 144 с.

2. Веремейчик, О.В. Английский язык для таможенников = English for Customs Officers: учебник / О.В. Веремейчик. – Минск : Вышэйшая школа, 2018. – 327 с.

3. Трифонова, Е. Н. Английский язык для таможенников : учебное пособие / Е. Н. Трифонова. – Омск : Изд-во ОмГТУ, 2010. – 80 с.

4. World Customs Organization [Электронный ресурс]. – Режим доступа: <http://www.wcoomd.org/>. – Дата доступа: 20.12.2020.

THE ROLE OF THE RISK MANAGEMENT SYSTEM IN THE PERFORMANCE OF CUSTOMS CONTROL OF GOODS AND VEHICLES

РОЛЬ СИСТЕМЫ УПРАВЛЕНИЯ РИСКАМИ ПРИ ПРОВЕДЕНИИ ТАМОЖЕННОГО КОНТРОЛЯ ТОВАРОВ И ТРАНСПОРТНЫХ СРЕДСТВ

Лоскутов И.А.

Научный руководитель: ст. преподаватель Дерман И.Н.
Белорусский национальный технический университет

Customs control means measures applied by the customs to ensure compliance with the customs laws and regulations. Customs are involved in the implementation and enforcement of international and local legislation on import and export. [1]

Nowadays, in the context of a constant growth in the number of goods and vehicles transported across the customs border, the customs authorities must carry out customs control as quickly as possible without reducing its effectiveness. The customs authorities should proceed from the principle of selectivity of objects and

forms of customs control, what is necessary to ensure compliance with customs legislation, as well as the legislation of the member states of the Eurasian Economic Union. [2]

The objects of customs control are: goods transported across the customs border and under customs control; vehicles moving across the customs border and under customs control; international postal items; customs and other documents; persons crossing the EAEU border.

Risk management system is a set of measures through which the state exercises effective customs control ensures the economic security of the state, protects life and health of citizens, accelerates and optimizes customs clearance of goods.

Customs officers use risk management system for the following purposes: to ensure the efficiency of customs control; to focus on high-risk areas; to ensure the efficient usage of the resources of customs authorities; creation of necessary conditions to accelerate and simplify the movement of goods and vehicles across the customs border of the Union; ensuring the economic security of the state, protecting life and health of citizens, as well as protecting the environment.

The process of risk management by customs authorities includes several stages:

1. collection and processing of information;
2. risk assessment;
3. description of the risk indicator;
4. determination of measures to minimize risks and the procedure for applying such measures;
5. development and approval of risk profiles;
6. selection of objects of customs control;
7. application of measures to minimize risks;
8. analysis and control of the results of the application of measures to minimize risks. [3]

The first stage includes collection and processing of information about objects of customs control, about completed customs operations and results of customs control carried out both before and after the release of goods.

The collection of information is carried out by customs officers. While collecting information, customs officers can use the information contained in the documents at the disposal of the customs authorities, the information contained in the Unified Automated Information System of Customs Authorities.

The second stage is risk assessment. According to the Customs Code of the EAEU, risk assessment refers to actions aimed at identifying, analyzing risk and determining the level of risk.

Risk identification - actions aimed at detecting, recognizing and describing a risk. Risk analysis refers to the use of information available to customs authorities to determine the magnitude and indicators of risk.

To determine the possibility of a risk, as well as the consequences of a violation of customs legislation in case of its occurrence, the customs authorities conduct a risk analysis and assessment based on information obtained as a result of collection and processing.

The third stage is the description of the risk indicator. The risk indicator allows you to select the object of customs control. Risk indicators include: quantity of goods, customs value of goods, country of origin, weight of goods, quality of goods, vehicles, risk indicators associated with participants in foreign economic activity, and others.

The fourth stage includes the definition of measures to minimize risks and the procedure for their application. Measures to minimize risks are forms of customs control, measures to ensure customs control, as well as other measures established by the EAEU Customs Code and the legislation of the Member States on customs regulation, which are applied on the basis of risk assessment.

In the fifth step, the customs authorities develop and approve risk profiles. A risk profile is a collection of information about a risk area, risk indicators and measures to minimize it.

The sixth stage is the selection of objects for customs control. Customs officers select objects for customs control based on risk indicators, as well as using information systems of customs authorities.

The seventh stage is the application of measures to minimize risks. Measures to minimize risks include: checking information in documents provided to customs authorities, customs inspection and inspection of goods and vehicles.

The final stage is the analysis and control of the results of the application of measures to minimize risks. The results of applying risk profiles are taken into account in the information resources of the customs authorities.

In conclusion, we can say that the risk management system is an important tool for detecting and preventing customs offenses and crimes in the field of customs. The Risk Management System is a program based on the principles of selective customs control. This significantly improves the quality and efficiency of the use of technical means of customs control, labor resources, and reduces the time spent on customs control. Currently, the choice of forms of customs control, as well as their application is carried out by customs officials on the basis of the information contained in the risk profile. [4]

A risk profile is a kind of electronic document that defines the parameters, conditions, according to which one or another form of customs control, for example, customs inspection or customs inspection, should be applied to a specific product or vehicle.

Литература

1. Веремейчик, О.В. English for Customs Officers = Английский язык для таможенников: учебное пособие для студентов специальности 1-96 01 01 “Таможенное дело” / О. В. Веремейчик. – Минск : БНТУ, 2016. – 324 с.
2. WTO Agreement on Trade Facilitation, UNCTAD Trade Facilitation Technical Note No. 12 [Электронный ресурс]. – 2020. – Режим доступа: https://unctad.org/system/files/official-document/dtltlb20101_en.pdf. – Дата доступа 10.12.2020
3. Таможенный кодекс Евразийского экономического союза [Электронный ресурс]. Режим доступа: <https://www.alt.ru/codex-2017/R8/GL61/> – Дата доступа: 10.12.2020
4. An official website of the European Union [Электронный ресурс]. – 2020. – Режим доступа: https://ec.europa.eu/taxation_customs/business/customs-controls/general_en. – Дата доступа 10.12.2020

INTERNATIONAL EXPERIENCE OF CUSTOMS CONTROL OF GOODS TRANSPORTED BY AIR TRANSPORT МЕЖДУНАРОДНЫЙ ОПЫТ ТАМОЖЕННОГО КОНТРОЛЯ ТОВАРОВ, ПЕРЕМЕЩАЕМЫХ ВОЗДУШНЫМ ТРАНСПОРТОМ

Пронько М.В.

Научный руководитель: ст. преподаватель Дерман И.Н.
Белорусский национальный технический университет

Expansion of cooperation with international economic and financial agencies, commonality of interests of Belarus and other governments in solving different problems in field of international security determined new targets where customs bodies of Belarus must take part and which define their future development on base of international experience of carrying out customs control on air-moving goods [1].

First of all, the first custom system to be considered is the customs service of USA. It is one of the most developed customs systems in the world. Their system is characterized by method of law control. The main targets of that customs system are:

- implementation of customs laws;
- implementation of laws connected to drugs;
- measures taken to prevent money laundering.

First of all, the duties of the authorized persons of the customs authorities include: establishing the amount of customs payments and their collection,