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

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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,

introduction of penalties for violation of the law, registration of the required documentation for transported objects, postage, paperwork for individuals and organizations, control over the implementation of navigation laws concerning in any way the customs service (laws on patents, trademarks, trademarks vested with copyright). Also, the US customs authorities pay special attention to the safety of the health of passengers, the population in principle. This attention is reflected in the ban on the transport of toxic and radioactive substances, flammable and explosive materials, food and pharmaceuticals of inadequate quality. It is known that US customs legislation has been fighting for many decades against the illegal movement of drugs, usually called smuggling. However, the customs service regulates not only the import of various goods into the country, but also the export from the country. In this regard, the customs authorities are closely related to the export of goods [2].

The second state with a rapidly increasing level of development can be designated China. Each state, despite the similarity of customs laws, focuses on any point of the transportation legislation. It should be noted that Chinese legislation severely restricts the import of tobacco products. Moreover, it is allowed to have no more than 400 cigarettes upon import, and no more than 1.5 liters of alcohol-containing drinks. Also, customs controls the import of technical equipment, in modern terminology, referred to as gadgets. Each type of gadget is considered legal only in the amount of one unit. Any number of this clause of the law applies only to objects intended for personal use. Especially criminal liability is envisaged for persons who have attempted to illegally import or export drugs, weapons, ammunition, documentation, defined as the disclosure of state secrets. The declaration must include any equipment and any antiques that are being exported. When acquiring material objects recognized as cultural heritage, the administration for cultural affairs issues a permit for legal export. However, it is China that pays increased attention to reducing customs procedures that slow down foreign economic activity. Thus, China is able to provide a high speed of not only export, but also import of products. While other states, such as Russia, are developing more strategies for improving exports, China attaches great importance to imports. Among the disadvantages of the Chinese customs authorities, it is necessary to highlight the insufficient computerization and electronification of documents. In the practice of the Chinese customs, a large number of paper documents are still retained. The need to redirect documents is subject to additional cost, and therefore transportation becomes almost unjustifiably more expensive. Among the advantages, undoubtedly: acceleration of unification, declaration [5].

The third state considered to be developed at a good level is Germany. The import and export of funds from the territory and to the territory of Germany by the countries of the EU is not limited. However, if the carriage is carried out by

countries outside the EU, a declaration is made for an amount over 10 thousand euros. Persons over 17 years of age can import up to 200 cigarettes and about 250 grams of tobacco duty-free. It is allowed to import up to 2 liters of strong wines. Nevertheless, it is prohibited to import more than 500 g of coffee, no more than 200 g of coffee extract, up to 100 g of tea and 40 g of tea extract. The import of drugs and some medicines, cold arms and firearms, ammunition, explosives is prohibited without an appropriate permit. And also a special permit is required for the import of: some food products, meat and dairy products from some countries. Among the rest of the objects that fall under special consideration should be listed: plants, animals, birds, haberdashery and souvenir products used as a product from endangered species of living beings. In some cases, it is prohibited to import into the territory of the EU countries: chocolates, sausages, canned food, bacon. Plants and animals are imported only after the permission of an authorized person of the quarantine service. Objects of historical and cultural value are prohibited for export from Germany [3].

The customs regulations of the Eurozone member states are practically identical. However, in each state there are points that are subject to particularly in-depth consideration.

In conclusion, the above should be noted that the level of development that the countries considered above have was formed as a result of constant hard and productive work to improve customs bodies of country. Each of these countries has a very high flow of goods and people, which makes them constantly progress in the field of customs in order to adequately respond to these complicating factors. The customs authorities of the Republic of Belarus are also in a constant process of improving customs activities and, as we can see, some of the best practices of foreign countries are also used in our country [4].

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FEATURES OF THE CUSTOMS CARRIER'S ACTIVITY ОСОБЕННОСТИ ДЕЯТЕЛЬНОСТИ ТАМОЖЕННОГО ПЕРЕВОЗЧИКА

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Customs activity is one of the most complex sections of the legislation. Importers and exporters, on their own, it is difficult to cover all the subtleties of a huge number of rules, to anticipate all the nuances that may arise when transporting goods.

A customs carrier may be an enterprise established in accordance with the legislation of the Republic of Belarus that has the right of a legal entity (hereinafter referred to as an enterprise) that has received a license to operate as a customs carrier.

The relevance of the topic lies in the fact that customs carriers are quite popular subjects of activity in the field of customs affairs and the acquisition of the status of a customs carrier provides a wide range of both opportunities and responsibilities for a customs carrier, the awareness of which can increase the understanding of the mechanisms for carrying out transport and customs activities in general, which will inevitably lead to the development of the institution of a customs carrier at the level of the Republic of Belarus and at the level of the Union.

The implementation of any type of activity is associated with the assignment of a certain range of responsibilities that are necessary for compliance. They, as well as the conditions for inclusion in the register, are considered both at the level of the law of the Union and at the national level.

And so, according to Article 409 of the Customs Code of the EAEU, the duties of the customs carrier include the following:

- to deliver the goods and documents for them without any change in their packaging or condition, except for changes due to natural wear and tear under normal conditions of transportation and storage, without using them for any other purpose than delivery, to a place designated by the customs authority of departure and to remain in this place after arrival;
- observe the terms of delivery of goods and documents for them and the routes of movement established by the customs authorities of departure. Delivery times