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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

are set in accordance with the usual delivery times based on the capabilities of the vehicle, the established route and other conditions of transportation, but not more than the deadline determined at the rate of two thousand kilometers per month.;

- do not transport other goods at the same time as goods under customs control;

- ensure the safety of goods;

- present the goods and hand over the documents for them to the customs body of destination, and at the request of this customs body actually present the goods;

- place goods that have arrived at their destination outside the working hours of the customs authority in the customs control zone;

- after delivery of the goods without the permission of the customs authority of destination, do not leave them unattended, do not change the parking place, do not unload or overload the goods, do not change the original location of the goods, do not open the packaging, do not pack or repack the goods, do not change, delete or destroy the means of customs identification. Violation of this duty does not entail liability of the customs carrier only if it proves that there was a real threat to the life and health of the crew of the vehicle, the threat of destruction, irretrievable loss or significant damage to the goods or the vehicle. The customs carrier shall immediately notify the customs authority of destination of the specified circumstances;

- train your staff in the rules of transportation of goods under customs control;

- keep records of shipments under customs control and submit reports on such shipments to the customs authority with which it is registered;

- maintain the vehicles in proper technical condition and ensure that the equipment of the vehicles is in constant compliance with the Equipment Regulations;

- to ensure the loading or reloading of goods on their own vehicles, unloading or reloading from them on their own or on the basis of a contract with other enterprises or organizations;

- at the request of the customs body of destination, immediately or within the time limit established by this body, to ensure that the parking place is changed, the goods are unloaded or reloaded, the original location of the goods is changed, the packaging is opened, the goods are packed or repacked, the identification means are changed, removed or destroyed;

- in the event of an accident or force majeure, take all necessary measures to ensure the safety of the goods and prevent any unauthorized use of them, immediately inform the nearest customs authority about the circumstances of the case, the location of the goods and vehicles, ensure the transportation of the goods to the nearest customs authority and take other measures that will be determined by this customs authority to ensure customs control.

The use of the services of a customs carrier is one of the main measures (in addition to customs support or a set of organizational and technical measures for the proper equipment of vehicles) taken in order to comply with the law when transporting goods under customs control, i.e. in the field of foreign economic activity in the broad sense.

So, a customs carrier is an enterprise that has the rights of a legal entity and has a license from the Federal Customs Service of the Russian Federation to operate in this capacity, i.e. a person who actually moves goods and vehicles under customs control, or is responsible for using the vehicle on which the goods are moved.

The customs carrier has certain rights and obligations that it is obliged to perform in the course of its activities.

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