

**ВЫЗОВЫ СОВРЕМЕННОСТИ И ЭЛЕКТРОННОЕ ТАМОЖЕННОЕ
ДЕКЛАРИРОВАНИЕ В ЕВРАЗИЙСКОМ ЭКОНОМИЧЕСКОМ СОЮЗЕ
MODERN CHALLENGES AND ELECTRONIC CUSTOMS DECLARA-
TION IN THE EURASIAN ECONOMIC UNION**

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Ключевые слова: электронное таможенное декларирование, электронный документооборот, Таможенный кодекс Таможенного союза, электронные документы, информационно-коммуникативная инфраструктура, информационные технологии, Национальная автоматизированная система электронного декларирования, применение электронного таможенного декларирования в деятельности таможенных органов (как национальных, так и зарубежных).

Резюме. Научная статья посвящена вопросу применения электронного декларирования на территории Республики Беларусь. Автором рассмотрены основные тенденции внедрения электронной таможенной декларации в работу таможенных органов путем анализа нормативной правовой базы. Также в тексте изложены задачи, которые в настоящий момент требуют качественного разрешения в рамках рассматриваемой темы и подчеркнута роль женщины в применении новых подходов электронного таможенного декларирования в ЕАЭС. Автором показана необходимость электронного декларирования в нашем современном обществе на основе новых подходов, закрепленных в Проекте Таможенного кодекса ЕАЭС.

Key words: electronic customs declaration, electronic document, the Customs Code of the Customs Union, electronic documents, information and communicative infrastructure, information technology, the National automatic system of electronic declaration, the use of electronic customs declaration in the activities of customs authorities.

Summary. The scientific article is devoted to the use of electronic declaration of the Republic of Belarus. The author describes the main trends in the introduction of electronic customs declaration in the work of customs authorities by analyzing the regulatory and legal framework. Also, the text sets out the tasks that currently require a high-quality resolution within the framework of the topic and emphasized the role of women in the application of new approaches in the electronic customs declaration in the EEU. The author shows the need for electronic declaration in our modern society based on the new approaches set out in the draft Customs Code of the EEU.

At present, the role of information technology in our society is great. Following the current trend reshaping the usual document in paper form in the electronic version, the customs authorities thus simplify the process of declaring, as well as improve the quality and accessibility of information and communication infrastructure.

As part of the analysis of the functioning of the electronic customs declaration system in the framework of the EEU should be noted the importance of gender as an element in the application system. Profession customs is not exclusively male. Women at the office are not uncommon. For example, in the Krasnodar customs almost half of the employees are women. Fourteen women headed various structural units of customs. The role of women in this area is high, since they form the state budget, carry out customs controls, as well as develop proposals for the development of the efficiency of the electronic customs declaration system [1].

Passing to the direct analysis, it should be noted that in the Republic of Belarus in 2008 began the active introduction of electronic declaration of goods, thus greatly simplify the interaction of customs authorities and business entities to reduce the time and financial costs for the implementation of operations related to customs clearance and customs control.

Thus, the project was developed "Electronic Customs", in which the following tasks, which require high-quality solutions: 1) increasing the availability of content and services; 2) integration of information resources of the banking system, government agencies, foreign customs information systems services; 3) elimination of the possibility of corrupt practices in the implementation of customs clearance, etc. [2].

It should also be added that an effective system of electronic customs declaration is one of the important aspects of the formation of a qualitatively functioning economy. So, as said Goshin V.A., "economists have calculated that the reduction of customs clearance time for one day gives domestic product growth of more than 1%" [3]. In view of this statement it seems to be necessary to consider data that October 27, 2015 were published in the thirteenth report, the leading annual survey of the World Bank Group's "Doing Business — 2015: quality assessment and effectiveness of regulation." The report "Doing Business" analyzes the legal rules applicable to private enterprises for 11 areas of their life cycle. In the global ranking of Singapore has retained its leading position, the Republic of Belarus took the 44th place among the 189 covered by this study-Nation. However, according to the report "Doing Business — 2014", published in October of the relevant year, Belarus ranked 57th [4]. Therefore, it is necessary to further improve customs administration, as well as issues related to foreign economic activities in general, gradually removing the existing administrative barriers.

It should be noted that the draft Customs Code of the Eurasian Economic Union is fully developed new approaches that are seem to be important elements in improving the use of electronic declaration, are: 1) the priority of the electronic customs declaration and the use of a written declaration only in certain cases, the customs legislation; 2) the possibility of the customs declaration without presentation to the customs authority of documents on the basis of which it is full; 3) the possibility of customs operations relating to the registration of the customs declaration automatically, information systems of customs authorities; 4) the use of the mechanism of "single window" in the commission of customs operations, including those related to the arrival, departure and customs declaration [5]. Based on the

foregoing, it is clear that the approaches have become more specific than in the CC CU, which will improve the quality of implementation of electronic declaration.

Based on the analysis of the electronic customs declaration system in Belarus offer the following:

1. *Further improvements in the legal and regulatory base governing operation of the system of electronic customs declaration, depending on the development of information infrastructure in the Republic of Belarus and the EEU.* For example, we believe it possible to fix the level of the normative legal act of the automatic decision to release the goods at an electronic customs declaration on the procedures relating to the importation of goods in cases where the customs value of these goods does not exceed a certain fixed amount (by analogy with the country of origin, where the country's certificate origin is required only on the condition that the customs value of more than US \$ 5,000).

2. *The special training and retraining of customs officers involved in customs clearance.* Perhaps training courses, inviting foreign specialists (Japan, USA, South Korea, Singapore), and the creation of multimedia-oriented training programs as part of an interactive software;

3. *Improving the material and technical equipment of border crossing points.* Currently, there is a problem in the communication channel failures in practice and to support the servers. Besides, not every legal entity or individual entrepreneur has the ability to create your own server, which will store the necessary documents for its activities in the electronic version. We offer to solve the issue through the establishment of the State Customs Committee of the special body in the responsibilities which will include providing a single work of republican server on which to store your documents, such as legal entities and individual entrepreneurs. In turn, since these documents can be a trade secret, it is necessary to establish legal liability for violation of rules of operation with this information. This will improve the performance of logistics activities of customs officers, as well as enhance the ability of legal entities and individual entrepreneurs in the field of electronic customs declaration;

4. *Reduced time costs due to:*

- reducing the amount of information that is required to submit to the carrier edge in electronic form;

- simplification of form filling in the customs declaration;

- increase the speed of information exchange (by reducing the number of messages leaving the local workstation official department of customs clearance, as well as reducing the amount of evidence produced by a customs officer at the signing of documents and messages when working with a digital signature, which will reduce the time costs);

5. *Creating conditions to equalize the level of development of electronic declaration in the states — members of the EEU:*

- further improvement of the mechanism of "single window" (in the words of Vladimir Goshin, "the documents will be submitted once only to the customs authorities in electronic form. Computer customs authority will communicate with

computers ministries and departments, which issue various permits and licenses on the movement of goods"[3]. Therefore, as we see the introduction of "single window" principle is a priority for foreign economic activity);

- harmonization of the structure and format of customs documents (declaration of goods, customs value declaration), presented in the form of electronic documents.

6. *Improving the System analysis and risk management (hereinafter — RMS):*

- so, according to the Eurasian Economic Commission, under conditions of constant growth in the number of controlled entities and expand the range of transported goods, the system allows to optimally allocate time and labor resources of customs authorities on the most important and priority areas of work, thus contributing to the statistic transit of individuals and goods and vehicles across the customs border [6; 7]. In accordance with the concept of risk evaluation and management for the period 2010-2015 and in the future up to 2020 as the priority tasks facing the customs authorities in the improvement of the RMS should be singled out: the expansion of the functionality of the special software to ensure the use of SRM, the creation of applied analytical tools and monitoring systems; organization of vocational training of customs officials on risk management, analytical work [8]. Therefore, in the Republic of Belarus requires greater analytical and expert work at all levels of the customs authorities to the development of targeted risk identification techniques. This will greatly reduce the control burden on economic entities, thus significantly improve the quality and efficiency of customs control, as well as to create a balance between control measures and maximum facilitation of international trade.

Thus, it must be assumed that the use of the maximum potential of information resources in the activities of the customs authorities of the Republic of Belarus may give the expected results in the presence of strict regulation and initiatives of business entities.

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