

COMPARATIVE ANALYSIS OF DECLARATION SYSTEMS OF THE REPUBLIC OF BELARUS, THE RUSSIAN FEDERATION AND THE USA

M. A. Parazhinskaya

*Belarussian State University, Minsk;
mparazhinskaya@gmail.com.;*
scientific advisor – E. V. Truhan, senior lecturer

The problem of non-declaration during customs control remains relevant today. This may be due to the unwillingness of people to pay customs duties and (or) other payments, tax evasion. In some cases, inattention and unawareness lead to such consequences. An example of this is the resonant case that occurred at the Minsk-2 airport in July 2021. The article compares similar offenses committed in different countries in connection with non-declaration of funds and penalties for their commission. The articles of the Codes of Administrative Offenses of the Republic of Belarus, the Russian Federation and the federal law of the USA concerning economic offenses in the field of customs are studied.

Key words: administrative offence, non-declaration, funds, Code, customs control.

According to subsection 35 point 1 Chapter 2 of the Customs Code of the EAEU, customs declaration is a statement to the customs authority using a customs declaration of information about goods, about the chosen customs procedure and (or) other information necessary for the release of goods [5].

For passengers, there is also an oral and conclusive (passage through the "green" channel) form of customs declaration. In the research, the focus is on the specifics of declaring goods within the framework of the passage of the dual-channel system.

All of goods, transporting through the Customs are subjects to Customs control. The Revised Kyoto Convention (WCO 1999) defines Customs control as "the measures applied by Customs to ensure compliance with Customs law".

The dual-channel or red/green system is a simplified Customs control which enables Customs authorities to improve the flow of passenger traffic through the border; to deal with the increasing number of passengers without reducing the effectiveness of the control and without a corresponding increase in the number of Customs staff.

The system shall allow the passengers to choose between two types of channels. 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.

According to point 3 of Chapter 257 of the Customs Code of the EAEU, an individual crossing the line of entry into the "green" channel is a statement by an individual about the absence of goods that are subject to customs declaration.

Currently, there are a number of cases of violation of this chapter, which leads to non-declaration of goods by individuals [5].

Let's recall the resonant incident that occurred at the "Minsk-2" airport in July 2021. More than \$60 thousand were confiscated from the retiree for entering the green corridor for 30 cm. The court imposed an administrative penalty in the form of a fine in the amount of 10 basic rates with confiscation to the state income of cash funds not declared in accordance with the established procedure - in the amount of \$ 60,800 and 400 rubles. Later, the man filed an appeal. The court did not take into account that the retiree had documents about the origin of the money, he committed the offense by negligence, without malicious intent. The court's decision was overturned due to the insignificance of the violation, and the money was ordered to be returned to the man. Consequently, compliance with the rules of customs legislation does not lose its relevance today [1].

Non-declaration of goods constitutes an administrative offense provided for in Part 1 of Chapter 14.5 of the Administrative Code of the Republic of Belarus "Non-declaration of goods subject to customs declaration" [2].

The object of the offense is a violation of the customs declaration procedure, the subject of the offense is the goods subject to customs declaration. The objective side of the offense is formed by the inaction of a person, which is expressed in the non-declaration of goods. The offense under consideration can be committed both with intent (direct and indirect), and by negligence (committed through thoughtlessness or carelessness), as it happened in the above case. The form of guilt does not affect the qualification, but should be taken into account when the court appoints the amount of an administrative penalty.

According to point 1 chapter 15.5 of the Administrative Code non-declaration of goods subject to customs declaration entails the imposition of a fine in the amount of five to thirty basic rates, and on an individual entrepreneur or a legal entity - up to thirty percent of the rate of the subject of an administrative offense. For non-declaration of cash and (or) monetary instruments moved across the customs border of the Eurasian Economic Union by individuals subject to customs declaration, a fine is imposed in the amount of five to thirty basic rates with confiscation of undeclared cash and (or) monetary instruments or without confiscation (point 2 chapter 15.5 of the Administrative Code) [2]. Also, it is impossible to replace a fine with confiscation of undeclared goods in Belarus.

Using the example of offenses committed in the Republic of Belarus, the Russian Federation and the USA, we will consider the features of the declaration system in different countries and the types of administrative responsibility for non-compliance with customs legislation. The choice of countries is due to the fact that Russian Federation and the United States are the largest world states and, in some issues, set guidelines for other countries.

The next case took place in the Russian Federation. On March 27, 2017, Mr Levit, while being in the arrival hall of Vnukovo International Airport and passing through customs control, proceeded through the green channel, did not declare imported cash in the amount of 10000 euros. The man claimed that he arrived on 27 March, 2017 from Germany and had 10000 euros allowed to be exported in Germany without declaration. He approached the queue in front of the customs post, then saw a customs officer - inspector K *, he decided to ask her how to do the right thing, since he has no luggage, but only money. However, the inspector took his passport without explaining the rules for passing the control and then demanded to show the money. Mr. Levit also stated that he did not know the customs rules and difference between red and green channel, did not see information stands. However, the survey of the customs inspector does not confirm all the testimony of a German citizen. The witness also explained that the passenger did not apply for advice before passing customs control. It was established that earlier Mr Levit was brought to administrative responsibility for committing a similar administrative offense related to the non-declaration of transported funds exceeding \$10000 [4].

In accordance with Chapter 16.4 of the Code of Administrative Offences of the Russian Federation, funds in the amount of 700 euros were seized from a German citizen, confiscated and converted into state income [3].

Unlike the EAEU member states, there is no limit to how much currency or other monetary instruments travellers may bring to or take out of the United States. However, federal law [31 U.S.C. 5316] requires travellers to report all currency \$10,000 or greater to a CBP officer and captured on U.S. Treasury Department form (FINCEN 105). Travellers can get an early start on completing reporting their currency by completing the FINCEN 105 prior to traveling to the United States [6].

On February 8, 2022, CBP officers interviewed a citizen who had arrived on a flight from Ethiopia at Washington Dulles International Airport. The traveller declared both verbally and in writing that he possessed \$10,000. During an inspection, CBP officers discovered a total of \$29,900 in the man's possession. As a result, U.S. Customs and Border Protection (CBP) officers seized \$29,900 in unreported currency from Congolese national traveller for violating U.S. currency reporting laws, then released the man [6].

CBP officers have observed that smuggled bulk currency may be the proceeds of illicit activity, such as proceeds from the sales of dangerous drugs or revenue from financial crimes, and officers work hard to disrupt transnational criminal organizations by intercepting their currency smuggling attempts at nation's borders.

As we have noticed, different countries have different penalties for non-declaration of cash due to distinctions in customs legislation. However, the

problem remains the same - the unwillingness of people to declare currency. This may be due to reluctance to pay customs duties and other taxes or tax evasion. In some cases, travellers want to hide their money, as it was obtained illegally. Nevertheless, in some cases this happens due to ignorance and lack of awareness of passengers.

In order to reduce the number of cases of non-declaration, it is necessary to increase the amount of information stands and warning inscriptions. What is more, green and red channels should be clearly separated, every passenger should be aware of the rules for transporting money and things across the customs border. To sum up all the information above we can conclude that the problem considered is still relevant.

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