

6. Интернет-адрес:  
<http://www.customs.gov.sg/leftNav/trad/cus/Licensed+Warehouse+Scheme.htm>

## **SINGAPORE EXPERIENCE IN THE FACILITATION OF CUSTOMS FORMALITIES**

**Е. Земко**

Today's Customs Service performs two controversial functions: the facilitation of Customs formalities and ensuring security. To provide balance between these functions is the clue tendency of the development of the Customs Union of the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation. We should admit that some countries are passing ahead of the Customs Union in the facilitation of Customs formalities. That's why it seems urgent to study their experience. As a reference point it's possible to take Singapore's Customs. Exactly this Customs Service is considered to be the most business-oriented one and it has been ranked first by the World Bank in its Doing Business Report for the ease of trading borders since 2008. Particularly, in 2013 the Belarusian Customs Service was ranked 149<sup>th</sup> and the Russian Customs Service was ranked 157<sup>th</sup>. The ranking is based on key customs efficiency indicators such as documents, time and cost to export and import [1].

In Singapore the facilitation of Customs formalities is performed at two levels: international and national ones. The transnational nature of trade requires Customs administrations to develop benefits that extend beyond a country's boundary. Businesses expect from Customs administrations to provide them with real benefits for participating in national programmes of Authorized Economic Operators. One possible solution is mutual recognition arrangements (MRAs). Under a MRA, cargoes exported from one country will be recognized to be of lower risk and are facilitated by the Customs administration at the point of import. So delays will decrease. Singapore concluded five MRAs with the Customs administrations of Canada, Japan, South Korea, Taiwan and China. If we compare such practice in the Customs Union there are no mutual recognition arrangements even among the Member States.

Singapore Customs is a participant in the ASEAN Single Window project which will enable the national single windows of ASEAN countries to exchange data with each other. On the sidelines of this project there is the ASEAN Customs Transit System which will allow goods to move across multiple ASEAN countries using a single customs declaration and a single guarantee [2].

At the national level Singapore Customs adheres to the idea of the division of all participants of trade and elements of infrastructure into several categories. The higher category is the more facilitations you have. A Licensed

Warehouse is a designated area for storing imported dutiable goods (liquors, tobacco products, motor vehicles and petroleum) with the duty and the Goods and Service Tax (GST) payable suspended. There are three licence types, namely Warehouse Type 1, Type 2 and Type 3. If you store goods at the warehouse of Type 1 you are allowed to remove motor vehicles for approved exhibitions for up to 1 month. While storing goods at the warehouse of Type 2 it's possible to pay a Single Annual Licence Fee for mixed types of dutiable goods. At the warehouse of Type 3 you are allowed to store both duty suspended and duty-paid dutiable goods within the licensed area, and perform various operations with goods (remove component parts) [3].

A few years ago Singapore established TradeFIRST that stands for Trade Facilitation & Integrated Risk-based SysTem. According to the system companies are rated into one of the five bands (Basic, Standard, Intermediate, Enhanced and Premium). The higher your TradeFIRST rating with Singapore Customs, the more facilitations you can enjoy. Companies assessed to be in the Basic band enjoy general facilitation for example TradeNet account. This is the means of electronic declaration submission. The Basic band also covers companies that are not assessed under the Framework. Companies of the standard band can store their goods at Licensed Warehouses of Type 1. Companies of intermediate band can store their goods at Licensed Warehouses of Type 2. Companies of the enhanced band can store their goods at Licensed Warehouses of Type 3, operate a Duty Free Shop and manufacture dutiable goods with the Duty and GST payable suspended in an Excise Factory, a designated area approved and licensed by the Singapore Customs. Companies of the premium band are exempt from post-importation checks and from presenting a guarantee. They can lodge a consolidated declaration [4].

Declaring Agents (DA) are assessed into one of the 5 bandings, namely «DA Basic, DA Standard, DA Intermediate, DA Enhanced and DA Premium». In general, the validity period can range from 1 year to 3 years, and the security requirement can range from a 100 % requirement to a waiver of the requirement.

Summarizing the information, it's necessary to say that Singapore Customs encourages businesses by providing them with a range of facilitations. The principle is the following: «If you want to get more Customs facilitations that even extend beyond a country's boundary, comply with certain requirements». From our point of view it contributes to both security and simplification of trade. And it seems reasonable to take Singapore experience in the facilitation of Customs formalities as the basis of further improvement of this technology in the Customs Union.

## Литература

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## МЕСТО ОБЩИХ ПРИНЦИПОВ ПРАВА В СИСТЕМЕ ИСТОЧНИКОВ МЕЖДУНАРОДНОГО ПРАВА

Т. С. Зинякова

Хотя общие принципы права включены в статью 38 Статута Международного Суда ООН [1, с.91], вопрос о месте общих принципов в системе источников международного права остается дискуссионным.

В то время как договоры и обычаи определенно признаются источниками международного права, а судебные прецеденты и доктрина определенно признаются вспомогательными средствами для определения применимого права, вопрос, что представляют собой общие принципы права и каков их статус в международной нормативной системе, остается актуальным.

В первую очередь, следует ответить на вопрос о каких именно общих принципах идет речь в статье 38 – о принципах национального или международного права?

Исходя из понимания общих принципов как заимствованных из национального права, под общими принципами следует понимать принципы справедливости, гуманности, а также традиционные, известные еще римскому праву, юридические постулаты (*lex retro non agit* - «закон не имеет обратной силы», *lex specialis derogat generali* - «специальный закон имеет преимущество перед общим законом», *par in parem non habet imperium* - «равный над равным власти не имеет»).

Отождествление общих принципов права с принципами собственно международного права означает отнесение к этой категории таких фундаментальных принципов как принцип территориальной целостности, принцип сотрудничества, принцип неприменения силы и угрозы силой и т. д.

Полагаем, однако, что неверно сводить содержание общих принципов к принципам исключительно международного либо исключительно национального права. Несмотря на то, что природа и происхождение этих