

органов с ними явно недостаточно для кардинального изменения сложившейся ситуации. Состояние правонарушений в таможенной сфере определяется, прежде всего, экономической политикой государства и в особенности внешнеторговой политикой. Вместе с тем именно внешнеторговой политике свойственны глубокие ошибки и недочеты, на которые обращают внимание не только специалисты. Отмечается отсутствие продуманных и рациональных подходов к ее формированию.

Правонарушения и преступления в сфере таможенного дела оказывают весьма негативное влияние на экономику страны, национальную безопасность государства, нанося вред законным интересам граждан и субъектов хозяйствования.

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## Practice of Using Electronic Preliminary Information Technologies in the Customs Transit of Goods in the EAEU

*Delendik K. Y., Master's student of the BSU,  
Research Advisor Professor Dubinko S. A.,  
PhD in Philology, Associate Professor*

In the current development of customs services of the Eurasian Economic Union member states, there is an active introduction of new technologies, ways of working and experimental ideas. The main purpose of introducing innovations in the field of customs administration, of course, is a desire to speed up and optimize the customs clearance process for all participants in this process. For the same purpose, the EAEU uses a technology of electronic preliminary information of customs authorities (hereinafter – EPI) when importing goods into the customs territory of the EAEU member states, which is mandatory for all participants in foreign economic activity.

According to Article 11 of the Customs Code of the EAEU, “the purpose of submission of the preliminary information is receipt by customs authorities of

data on the goods planned to movement through customs border of the Union for risks assessment and adoption of provisional solutions about the choice of objects, forms of customs control and measures providing carrying out customs control before arrival of goods on customs area of the Union” [1].

If the goods are delivered by road, the preliminary information must be sent electronically by an authorized representative of the interested foreign economic activity subject no later than 2 hours before the arrival of the goods at the customs border of the EAEU. At the same time, note that these electronic documents are stored in the database for no more than 30 days. If during the specified period the actual import of the goods did not occur or the driver did not use the EPI, the electronic document is annulled [2].

Undoubtedly, over the years of the EPI use, this technology has proven itself as accelerating and simplifying customs control, allowing to choose the form of customs control for a particular product in advance based on the relevant risks assessment and increasing the throughput of republican customs clearance checkpoints. However, when it comes to the practice of compiling EPI, it is necessary to mention a number of problematic aspects. First of all, a specialist in customs declaration is faced with the lack of uniform filling in shipping documents, such as CMR. For example, a common problem is the decision of the CMR compiler to specify in the “Sender” column the name and address of not only the direct sender, but also the warehouse from which the goods are sent. In this case, the question arises which name and which address are entered into the EPI, because legally this issue is not clearly settled. As a solution to this problem, it is necessary to develop uniform harmonized CMR filling rules.

The next problem that arises when compiling EPI is the different detailing of commodity codes. In particular, the codes of European senders consist of 8 digits, while the information systems of the EAEU require the introduction of a ten-digit code. Moreover, the European code at the level of the 7th and 8th digits may sometimes differ from the 7th and 8th digits of the EAEU Commodity Nomenclature of Foreign Economic Activity. In this case, the codes in the shipping documents submitted by the sender and the codes declared by the customs declaration specialist in the EPI do not coincide, which raises questions from the customs authority representative. In some cases, there are refusals to release such EPI. To resolve this issue, it is necessary to request a ten-digit product code from the sender in accordance with the EAEU Commodity Nomenclature of Foreign Economic Activity. And in case of self-selection of the code, it is necessary to notify the sender about it, because in some cases the changed commodity code may affect the final amount of ensuring the fulfillment of the duty to pay customs duties and taxes.

Of no small importance for the rapid and trouble-free release of EPI is the correspondence of the number of packages, weight and cost of the goods. A specialist

in customs declaration may encounter cases when senders do not consider it necessary to provide a clear so-called “breakdown”, where the gross weight is prescribed for each specific product, taking into account the weight of pallets, the cost and the number of packages occupied, and this is a prerequisite for the correct compilation of EPI. The subjects should adopt a rule that each commodity code should correspond to its own gross weight, its own customs value and its own number of packages. At the same time, the total received in the EPI must fully correspond to the data in the shipping documents, such as CMR, invoice, packing list, etc. Specialists in customs declaration, in case of a lack of necessary data, must as a matter of course request it from the senders in order to avoid further proceedings with customs authorities and time costs due to cargo delays at the border.

Thus, the use of electronic preliminary information of customs authorities is a well-proven technology that allows speeding up the process of customs control of goods upon their arrival at the EAEU customs territory. However, there are a number of problematic practical issues that require solutions to improve this technology.

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## **Особенности таможенного декларирования товаров в Республике Беларусь**

*Ковальчук А. С., студ. II к. ГрГУ им. Я. Купалы,  
науч. рук. ст. преп. Воронежская И. В.*

С момента развития таможенной службы одной из важнейших ее задач является сокращение времени и стоимости затрат, которые связаны с помещением товаров через таможенную границу и помещением их под таможенную процедуру. Одним из ключевых этапов, обеспечивающих выполнение вышеуказанной задачи, является система таможенного декларирования товаров.

Декларация на товары используется при помещении товаров под таможенные процедуры, за исключением таможенной процедуры таможенного