

производство. В ряде случаев антидемпинговые меры могут быть продлены по решению Европейской комиссии и могут иметь неопределенный срок действия.

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The Main Problems of Customs Control after the Release of Goods and Ways to Solve Them

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To date, due to the increase in the volume of goods and vehicles transported across the Eurasian Economic Union customs border, the need for operational customs control has increased. In order not only to reduce the time for customs control, but also to ensure that this control is carried out effectively, it is important not to violate the norms of customs legislation. Proper implementation of all rules and regulations simplifies further customs control after the release of goods.

Currently, the issue of improving the customs control system after the release of goods is relevant, since its implementation assists in verifying the authenticity of the information stated in the customs declaration, or available in other documents or information, which, equally, helps customs officials to successfully counteract any offenses that arise in the field of customs business. The development of

the customs control system after the release of goods is directly related to its improvement, which mainly involves the suppression of the illegal import of goods and vehicles, as well as the possibility of non-payment of customs duties to the state budget, which, in turn, affects the economic component.

The main form of customs control after the release of goods is customs inspection. There are a number of problems during on-site customs inspections [1]. However, even before on-site customs inspections, it is possible to detect a statement of false information during the customs declaration of goods and vehicles, namely, a statement of false information about the location of participants in foreign economic activity. It is necessary to identify this in order to exclude the detection of uncontrolled persons at the stage of post-customs control.

In practice, when carrying out an on-site customs inspection, customs officials may face such a problem as the inability to carry out verification measures against legal entities and individual entrepreneurs. This is due to the fact that the participant of foreign economic activity is absent at the place of registration. This phenomenon is explained by the fact that a legal entity and an individual entrepreneur very often, at the stage of declaring goods and vehicles, indicate the actual location, which differs from the place of state registration of these persons. So, at the stage of customs control after the release of goods, such categories of participants in foreign economic activity become uncontrolled. This means a participant in foreign economic activity exists, he or she carries out foreign economic activity in the Eurasian Economic Union customs territory, but, in fact, it is not possible to carry out customs inspection in respect of him [2].

To solve this problem, it would be rational to create a common database of legal entities and individual entrepreneurs for the tax and customs authorities of the Eurasian Economic Union member states. Such a database may contain information about the subject's state registration, as well as data about its actual location. When submitting a declaration for goods in advance, the customs authorities will enter data on the location of a participant in foreign economic activity into this database. Then, the information will be checked against the state registration data, which are already entered into the database by the tax authorities of the Eurasian Economic Union member states. In case that the fact of the absence of a person at the place of his state registration is established, customs officials will immediately demand explanations on this case from the declarant, as well as notify about the need for an on-site customs inspection at the address of the actual location of the participant in foreign economic activity, and about the provision of documents for customs inspection.

Exit customs inspection, in this case, will have to be carried out immediately in order to prevent a change in the location of a legal entity and an individual entrepreneur [2].

Thus, this system, in our opinion, will simplify the implementation of controlled activities for customs officials of the Eurasian Economic Union member states.

Further, it is worth noting those cases when participants in foreign economic activity are trying to evade paying customs duties. Such entities create whole schemes of payment evasion, implying the participation not only of the person who carries out foreign economic activity, who intentionally indicates false information in the declaration and other documents or provide forged documents, but also the participation of other persons related to each other by contractual relations. So, for example, it can be a foreign counterparty, which can act as a manufacturer abroad and a sender. Considering that all these persons may be fake, in fact being the same organization, but posing as different persons, the investigation of such a chain takes a lot of time and labor costs of customs officials. But, thanks to customs control after the release of goods, it is possible to disclose such organizations that are engaged in illegal activities.

In this case, it is worth creating the inevitability of punishment. Participants in foreign economic activity who intend to commit an act violating the law must be sure that an appropriate preventive measure will be applied to them, and they will bear certain responsibility. At the same time, the act conceived by them will not be carried out.

Thus, in this article, there have been identified a number of problems related to customs control after the release of goods, as well as ways to solve them were proposed.

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