

KEY AREAS FOR IMPROVING CUSTOMS AND BUSINESS INTERACTION IN THE FIELD OF E-COMMERCE

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The article focuses on the customs and business interaction in the field of e-commerce. It is noted that due to the coronavirus pandemic there has been a significant increase in consumer interest in online shopping on foreign marketplaces. Besides, some statistics on online sales turnover in recent years is also provided in the article. Furthermore, problematic issues related to e-commerce are listed. The article mentions the fact that the Eurasian economic union (EAEU) member states have begun work on developing a draft e-commerce roadmap to create favourable conditions for the development of e-commerce within the EAEU. The constituent parts of this roadmap are also enumerated. Moreover, the article points out that at the moment work is being done on the Protocol on Amendments to the EAEU Customs Code and the EAEU Treaty. The amendments to be made are also considered. The article is concluded with the specific examples of how the EAEU member states are currently improving customs and business interactions in the area of e-commerce.

Key words: e-commerce; online sales turnover; customs and business interaction; draft roadmap; Protocol on Amendments.

Nowadays, e-commerce is considered to be the fastest-growing sector of the global economy, that's why it's very relevant to look at customs and business interaction in this field.

In the context of the coronavirus pandemic and the associated need to reduce the number of face-to-face contacts between buyers and sellers, there has been a significant increase in consumer interest in online shopping on foreign marketplaces [1]. This statement can be confirmed with statistical data.

So, according to a leading provider of market and consumer data Statista.com, in 2020 the turnover of online sales in the world grew by 27.6 % and amounted to 4.3 trillion USD. In 2021, this figure rose by another 13.95 % to 4.9 trillion USD. Moreover, experts predict a further strong growth in global e-commerce volumes of up to 51 % (to 7.4 trillion USD) by 2025 [2]. Thus, it's obvious that e-commerce volumes are constantly growing.

However, along with the increase in e-commerce volumes, the number of problematic issues related to e-commerce is also increasing, including:

- registration and accounting of e-commerce participants;
- elaboration of the register of e-commerce in the Eurasian economic union (EAEU);
- marking of goods in order to eliminate counterfeit goods in the framework of e-commerce;

- peculiarities of tax and customs administration in the framework of e-commerce.

In connection with the above said, it's not surprising that the EAEU member states have begun their work on developing a draft e-commerce roadmap to create favourable conditions for the development of e-commerce within the EAEU. This roadmap includes a basic package of measures aimed at developing an appropriate legal framework, creating a sustainable digital and physical infrastructure, interacting with third countries and electronic marketplaces, as well as protecting the rights and interests of all participants and preventing non-competitive and unfair practices.

As part of the development of a legal and regulatory framework for e-commerce, the Collegium of the Eurasian Economic Commission has approved a package of documents which will enable the implementation of a pilot project in the EAEU member states in the field of foreign e-commerce in goods from electronic marketplaces.

The adopted documents define the specifics of completing a simplified customs declaration, i.e. a goods declaration for express consignments and a statement on the release of goods before the declaration is submitted. Amendments have also been made to the rules for completing the details of electronic customs document structures.

At the same time, work is being done on the Protocol on Amendments to the EAEU Customs Code and the EAEU Treaty. The amendments are aimed at:

- the allocation of goods purchased in the framework of e-commerce into a separate category with the specifics of its regulation;
- introduction of the institute of e-commerce operator;
- the introduction of an e-commerce declaration;
- ensuring the possibility of selling foreign e-commerce goods to individuals directly from customs warehouses [3].

It is also worth mentioning that the EAEU is actively developing the use of electronic navigation seals, which in the future may be used as a tool to track the location of goods ordered by consumers on marketplaces. Moreover, a pilot project in the field of foreign e-commerce is being carried out by the EAEU member states from July 1, 2021 to December 31, 2022, the purpose of which is to improve customs operations with respect to e-commerce goods.

In conclusion, it should be noted that with the active development of e-commerce, the most essential issue is to improve customs and business interaction in this field. Currently, in order to create a comfortable business climate, EAEU member states are actively working on the improvement of the legislative framework for e-commerce, and the issue of creating the technical infrastructure to ensure efficient e-commerce operations is also coming to the fore.

References

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