

THE APPLICATION PRACTICE OF POST-RELEASE CUSTOMS CONTROL ON THE TERRITORY OF THE REPUBLIC OF BELARUS

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This article discusses the experience and effectiveness of the application of post-customs control measures in the Republic of Belarus. The results of the operational work of customs officials of the Minsk Regional Customs are summed up, proposals for improving the implementation of customs control after the release of goods within the Eurasian Economic Union are listed.

Key words: post-release customs control; Minsk Regional Customs; desk customs inspection; risk assessment system; customs offenses.

Improving the efficiency of customs control after the release of goods is a strategic objective for customs authorities not only in the Eurasian Economic Union (the EAEU), but also in most other developed countries. The effectiveness of customs control has a direct impact on the time and financial costs for traders. Customs authorities and traders are interested in improving this phenomenon. Customs control after the release of goods is an activity of customs authorities aimed at controlling the compliance with customs legislation, in respect of goods released by customs authorities. It may be carried out in the form of a customs inspection as well as in other forms, except for verbal inquiries and personal customs inspections.

The essence of customs inspection as a form of customs control is to check the information stated in the declaration and submitted to the customs authorities with the documents and information specified in the accounting and reporting documents, as well as other information. According to the EAEU Customs Code, there are the following types of customs inspections: desk audit, scheduled, unscheduled and opposite field audit.

In accordance with the provisions of the EAEU Customs Code, customs control is conducted within 3 years from the date of the release of goods, while national legislation may extend this period to 5 years. There are also differences in the time limits for customs control of persons included in the registers of persons carrying out activities in the field of customs or the register of authorized economic operators (AEO) [1].

The customs authorities of the Republic of Belarus actively use the risk management system. The selection of entities to be included in selective inspection plans is carried out in accordance with the methodology for forming a risk

assessment system approved by Resolution of the Council of Ministers of the Republic of Belarus No. 43 of 22.01.2018 "On the methodology for forming a risk assessment system" [2].

Risk assessment criteria are provided for selective inspections applied by the customs authorities. For the purpose of selecting subjects to be checked by the customs authorities for spot checks, among other things the presence of facts of violation of the terms of payment of customs duties and other payments for a certain period of time, bringing to administrative responsibility in cases of administrative offences against the customs regulation procedure, etc [3]. The procedure for the formation and execution of selective inspection plans is determined by the Order of the State Control Committee of the Republic of Belarus No. 17 "On the formation and execution of selective inspection plans" dated 04.04.2018 [4].

It should also be noted that today there is a tendency for desk audits to increase and for the number of field customs audits to decrease. This reorientation is a purposeful work carried out by the customs authorities of the Republic of Belarus to reduce the control burden on business entities. However, as the number of customs inspections decreases, there is not always a decrease in the number of payments and penalties charged as a result of them.

For instance, in 2019, officials of the Minsk Regional Customs Office carried out 241 customs inspections. Most of the detected violations (59%) were related to the declaration by business entities of false information about the HS code of the Eurasian Economic Union. Also, offenses were committed in respect of conditionally released goods, determination of the customs value, incorrect indication of customs procedures and country of origin of goods [5].

In the first half of 2020, according to the State Customs Committee of the Republic of Belarus, the customs inspection departments of the customs houses carried out 299 customs inspections, the vast majority of which (95%) were desk audits. As in the previous year, the most common violations are related to the classification of goods in accordance with the Unified Goods Nomenclature of Foreign Economic Activity of the Eurasian Economic Union (40%) and determination of the customs value of goods (14%) [5].

It should be noted that the customs authorities of the EAEU member states are showing increasing interest in the establishment and development of the customs audit institute at the national level. The customs authorities of Belarus are also developing a national concept of customs audit. A special working group has been established and is functioning on this issue.

Post-customs audit has a positive effect on the development of the customs service due to the fact that the customs clearance process is faster, due to the reduction of customs control time during the movement of goods. There is also

an opportunity to identify risks and weaknesses in the systems of importers or exporters by visiting their places of storage of goods.

Thus, in shifting the focus to post-entry clearance, it is important that a balance be struck between facilitating foreign trade and enabling Customs authorities to carry out their main function. Currently, the main focus of post-customs control is on the economic component, characterized by the amount of money from additionally accrued (imposed), collected, paid customs payments, penalties, fines. At the same time, the activity of customs authorities is carried out in conditions of growth of violations in the customs sphere on the part of participants of foreign economic activity.

The need to increase the productivity of customs control after the release of products is noted in a number of strategic documents of the EAEU member states. This can be achieved due to the development and introduction of a common approach to the implementation of customs control after the release of goods in the EAEU. The created conceptual basic principles of this approach contain provisions that fix the general characteristics of the principles, deadlines, stages of customs control after the release of products. The introduction and application of a common approach will make it possible to form one representation of the concept of customs control after the release of goods in the EAEU, as a result of which it is likely to increase the effectiveness of control, and in addition to create equally suitable conditions for the purpose of bona fide participants in foreign trade.

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