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IMPROVING CUSTOMS

CONTROL UPON ARRIVAL OF GOODS TO THE TERRITORY CUSTOMS OF THE EURASIAN ECONOMIC UNION

EL MEJORAMIENTO DE LAS MEDIDAS DE CONTROL EN LA LLEGADA DE BIENES A LA CLIENTELA DEL TERRITORIO DE LA UNIÓN ECONÓMICA EUROASIÁTICA

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RESUMEN

The relevance of the chosen topic related to the study of the modern foundations of customs control during the movement of goods and vehicles to the customs territory of the Eurasian Economic Union (EAEU) and the identification of the main directions for its improvement is due to the increasing volumes of foreign trade, increasing freight traffic across the borders of the customs Union, as well as increase in volumes of customs clearance of foreign trade cargo. Modern requirements and international standards require the state's customs service not to hinder foreign trade, but to support its development, without prejudice to the national security interests of the country. In recent years, the Russian customs service has taken tremendous steps in this direction, namely, in the direction of integration into the international economic space.

Keywords:

Customs control, Eurasian Economic Union, customs inspection.

RESUMEN

La relevancia del tema elegido relacionado con el estudio de los fundamentos modernos del control aduanero durante el movimiento de mercancías y vehículos al territorio aduanero de la Unión Económica Euroasiática (EAEU) y la identificación de las principales direcciones para su mejora se debe al aumento volúmenes de comercio exterior, aumento del tráfico de mercancías a través de las fronteras de la Unión aduanera, así como aumento de los volúmenes de despacho de aduanas de carga de comercio exterior. Los requisitos modernos y las normas internacionales requieren que el servicio de aduanas del estado no obstaculice el comercio exterior, sino que apoye su desarrollo, sin perjuicio de los intereses de seguridad nacional del país. En los últimos años, el servicio de aduanas ruso ha dado tremendos pasos en esta dirección, es decir, en la dirección de la integración en el espacio económico internacional.

Palabras clave:

Control aduanero, Unión Económica Euroasiática, inspección aduanera.

INTRODUCTION

In modern realities, high-quality and efficient logistics of goods plays a key role in the interaction of participants in foreign economic activity. Therefore, one of the main components in ensuring favorable conditions for the development of the economy is effective customs control, including the application of the customs procedure of customs transit. With the entry into force on January 1, 2018 of the new customs code of the Eurasian Economic Union (EAEU TC), a number of changes were made in terms of the definition and procedure for conducting customs transit.

The interpretation of the term customs transit is presented in Chapter 22 of the EAEU Customs Code. This procedure refers to the transportation of goods under customs control. Thus, goods can be sent through the Member States of the Union, and non-member countries. Such goods are transported from the customs office of departure to the customs office of destination. The application of transit tariff operations takes place exclusively in technical regulation activities.

The entry into force of the Treaty on the Eurasian Economic Union contributed to the strengthening and concentration of the movement of goods and vehicles across the customs border of the European Economic Union, which determines at the present stage of development the need to study the features of this process.

According to Art. 9 of the EAEU TC, goods are recognized as "any movable property moved across the customs border, including vehicles classified as immovable" moving through it (Eurasian Economic Union, 2017). Vehicles, in turn, include any type of means intended for international freight and passenger traffic.

It should be noted that the vehicle in accordance with the customs legislation of the Russian Federation can act both in terms of goods and directly of the vehicle. The key point here is the so-called border crossing frequency. So, if a vehicle crossed the customs border only once, for example, when imported from another country, then it is recognized as a commodity. Accordingly, the passage of all customs procedures will be carried out in accordance with the procedure in force for any type of goods. However, in case of repeated crossing the customs border by a vehicle, it acts in customs from the position of the vehicle. A participant in foreign economic activity independently classifies goods transported across the customs border as part of a foreign trade transaction.

Formulating the goals of the article (statement of the task). This article is devoted to the study of the basic principles

of the organization of customs control of customs transit of goods transported through the territory of the Eurasian Economic Union.

METHODOLOGY

Arrival of goods on the customs territory of the EAEU is carried out at the place where the goods are transported across the customs border at the time when customs authorities operate in these places. Some categories of goods may arrive on the territory only at the places of arrival, which are predetermined by the laws of the EAEU Member States.

Also, goods can arrive on the territory of the EAEU in other places that do not belong to the places of arrival, in those cases and in the order that are determined by the legislation of the states (Eurasian Economic Union, 2017). The customs authorities send a list of such places to a specialized commission that publishes them, including using information technology. After the goods crosses the customs border, the imported goods are immediately delivered by the carrier to the places of arrival or to other places that are presented by the customs authorities.

Moreover, a change in the condition of the goods or a violation of their packaging is unacceptable, as well as any change in seals, seals or any other identification means. The customs authorities should in any case provide information about the place of arrival, the established restrictions, or about the working hours of the customs authorities, including with the use of information technologies.

These provisions are not considered with respect to goods that are transported by either water or aircraft that cross the customs territory without stopping at ports or airports located in the customs territories, as well as those goods that are transported by pipelines or power lines (Eurasian Economic Union, 2017).

In accordance with the current regulatory framework, as well as the practice of customs authorities, it was proposed to develop a system for monitoring the safety of goods and vehicles under customs control and following through the EAEU states. In order to accomplish that in this investigation is analyzed the EAEU regulatory framework to propose possible improvements.

RESULTS AND DISCUSSION

The movement of goods is carried out by various modes of transport. Consideration of the features of customs control, the actions of customs officials in places of arrival (departure) depends on the type of transport by which the goods are transported.

The innovation of the EAEU TC is the provision of preliminary information upon arrival of goods.

The purpose of the presentation of preliminary information is to obtain customs authorities information about goods planned to be moved across the customs border of the Union to assess risks and make preliminary decisions on the selection of objects, forms of customs control and measures to ensure customs control, before goods arrive on the customs territory of the Union (Government of the Russian Federation, 2012; Zavyalova & Akhmetshin, 2018).

Preliminary information is used by customs authorities to speed up customs operations and optimize customs control (Eurasian Economic Commission, 2018).

The composition of the preliminary information submitted to the customs authorities, depending on the purpose of its use, is divided into:

- the composition of preliminary information used by customs authorities to assess risks and make preliminary decisions on the selection of objects, forms of customs control and measures to ensure customs control;
- the composition of preliminary information used by customs authorities to expedite customs operations and optimize customs control.

Preliminary information can be presented in the form of an electronic document using the information channels of modes of transport.

Thus, preliminary information upon arrival of goods at checkpoints allows the use of a risk management system to determine the legality of the movement of goods.

Next, you need to consider the features of the application of forms of customs control at the places of arrival (departure) and measures to ensure customs control.

The most characteristic forms at the places of departure (arrival) by the customs authorities apply:

- verification of customs, other documents and (or) information;
- customs inspection;

Measures providing customs control at the places of arrival (departure):

- request, require and receive documents and (or) information necessary for customs control;
- designate a customs examination, take samples and (or) samples of goods;

- carry out identification of goods, documents, vehicles, premises and other places;
- use technical means of customs control, other technical means, water and aircraft of the customs authorities;
- apply customs escort;
- establish a route for the transport of goods;
- keep records of goods under customs control and customs operations with them;
- attract a specialist;
- attract specialists and experts from other state bodies of the Member States;
- demand the performance of freight and other operations in relation to goods and vehicles;
- carry out customs supervision.

Measures ensuring customs control are applied independently or to ensure the application of customs control. Inspection of customs, other documents and (or) information is carried out in order to verify the accuracy of the information, the correctness of filling and (or) processing of documents, compliance with the conditions for the use of goods in accordance with the customs procedure, compliance with restrictions on the use and (or) disposal of goods in connection with the application benefits for the payment of customs duties, taxes, compliance with the procedure and conditions for the use of goods, which are established in relation to certain categories of goods that are not subject to this Code substitution for customs procedures, as well as for other purposes of ensuring compliance with international treaties and acts in the field of customs regulation and (or) the laws of the Member States on customs regulation (Eurasian Economic Union, 2017; Akhmetshin, et al., 2019).

But at checkpoints across the state border (places of departure, place of arrival), documents are checked in accordance with Article 89 of the EAEU Customs Code. These are documents and information submitted upon notification to the customs authority of the arrival of goods into the customs territory of the Union, depending on the mode of transport.

Regardless of the type of transport used to transport (transport) the goods, upon notification of the customs authority of the arrival of goods to the customs territory of the Union by submitting documents and information, the carrier shall submit:

1. documents and (or) information confirming compliance with prohibitions and restrictions;

2. information on registration of preliminary information indicating the registration number of preliminary information - if, in relation to goods arriving in the customs territory of the Union, preliminary information was provided to the customs authority;

3. transit declaration - in respect of foreign goods arriving in the customs territory of the Union placed under the customs procedure of processing in the customs territory, the customs procedure of processing for domestic consumption, the customs procedure of temporary import (admission), as well as foreign goods received (generated) as a result of processing operations in the customs territory of the Union or as a result of processing operations for domestic consumption (processed products, waste and residues), for their transportation from one part of the customs territory of the Union to another part of the customs territory of the Union through the territories of states that are not members of the Union, and (or) by sea are subject to customs clearance, except for the transportation (transportation) of such foreign goods, foreign goods under the customs procedure of customs transit for transportation (transportation) through the territory of states that are not members of the Union, and (or) by sea.

If the information to be submitted is not contained in the documents submitted by the carrier or if documents confirming compliance with the prohibitions and restrictions are not provided, the carrier is obliged to submit other documents containing the missing information, or to provide the missing information and (or) information about the documents that are not submitted by submitting an application in any form.

Upon notification of the customs authority of the arrival of international mail to the customs territory of the Union in respect of such mail, the carrier shall submit documents accompanying the international mail during their transportation, as determined by acts of the Universal Postal Union (Eurasian Economic Union, 2017).

Depending on the type of transport the Commission has the right to determine the particulars of notifying the customs authority of the arrival of goods to the customs territory of the Union during regular movement of goods across the customs border of the Union by the same means of international transportation during a certain period.

Customs inspection is carried out in order to verify and (or) obtain information about the goods in respect of which customs control is carried out, as well as to verify the presence on the goods, vehicles and their cargo premises

(compartments) of customs seals, seals and other means of identification.

A customs inspection may be carried out in the absence of the declarant, other persons authorized with respect to the goods, and their representatives, unless these persons express a desire to be present at the customs inspection.

The results of the customs inspection are made out by drawing up a customs inspection act, the form of which is determined by the Commission, or by marking the fact of the customs inspection on the transport (transportation), commercial or customs documents submitted to the customs authority.

When conducting a customs inspection of the luggage of individuals and (or) vehicles for personal use, a customs inspection certificate is drawn up only if it will be used by the customs authorities in customs operations and (or) customs control.

If the results of the customs inspection are formalized by putting down the fact of the customs inspection on the transport (transportation), commercial or customs documents submitted to the customs authority, at the request of the person authorized with respect to the goods, customs officials are required to draw up a customs inspection report:

1. When conducting a customs inspection at the places of movement of goods across the customs border of the Union - no later than 2 hours of working time after the customs inspection;

2. When conducting a customs inspection in other places - no later than 2 hours from the start of the business day following the day of the customs inspection.

The customs inspection certificate is drawn up in 2 copies, one of which is handed over (sent) to the person authorized with respect to the goods, or to his representative, if these persons are identified.

When considering the application of measures ensuring the implementation of customs control, it is necessary to pay attention to the use of technical means of customs control, in particular, inspection and inspection facilities when moving goods by road and container transportation.

Improvement of customs control upon arrival (departure) of goods is determined by the Comprehensive Program for the Development of Customs Authorities.

Improving the work of customs authorities at checkpoints is inextricably linked with the development of information technology and the institution of preliminary information.

Preliminary information, containing all the necessary information, is a key tool to minimize the use of additional control tools by the customs authorities of the Russian Federation. In order to improve the mechanisms of state control at checkpoints across the state border of the Russian Federation, it is necessary:

- implement the mechanisms in action determined by the Decision of the Board of the Eurasian Economic Commission (Eurasian Economic Commission, 2018b).
- implement the mechanisms in action determined by the Decision of the Board of the Eurasian Economic Commission (Eurasian Economic Commission, 2018a).
- completion of work to ensure that tax authorities receive information on the fact of the export of goods in electronic form.

CONCLUSIONS

The study allows us to draw a number of the following conclusions.

Firstly, the process of regulation by customs authorities of the movement of goods and vehicles must be improved from the point of view of taking into account the interests of both customs authorities and individuals.

Secondly, the modernization in the economic, organizational and legal aspects of trade and economic instruments of customs regulation of foreign economic activity, the key of which are customs and tariff instruments, is one of the key conditions for enhancing the scientific and production potential of the EAEU countries, restoring and developing reproductive circuits for manufacturing high-tech products with high added value.

Thirdly, the instruments of customs regulation of foreign economic activity in the EAEU, generally meeting international requirements, have a number of transformational features:

- insufficient elaboration of the innovative component of the EAEU Unified Customs Tariff, which is especially negative when there is a need to implement a neo-industrialization and import substitution strategy, as well as a low degree of differentiation of the Unified Customs Tariff rates;
- tight linking of the preferential system with international country assessments in determining the lists of developing and least developed countries that are granted tariff preferences.

Fourth, as part of improving the customs regulation system, it is rational to implement the following measures:

unification of the basic parameters of customs and tariff regulation in the EAEU; increasing the effectiveness of reliability control of the declaration of the country of origin of goods based on the creation in the EAEU member states of systems for automated analysis of certificates of origin of goods and their combination with a risk management system; improving the system for determining and controlling customs value based on clarification of methodological approaches to the application of the deferred determination of customs value for reliable participants in foreign economic activity, as well as the introduction of an algorithm for the adoption by the customs authorities of EAEU member states of preliminary decisions on the customs value of goods.

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