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COMPARATIVE ANALYSIS OF THE CUSTOMS TRANSIT PROCEDURE IN THE EU AND THE EEU

Everyone knows that customs transit is a necessary component of the process of implementing any foreign trade transaction involving the cross-border movement of goods. In connection with global trends, customs legislation is developing in the countries of the European Union (hereinafter — the EU) and the Eurasian Economic Union (hereinafter — the EEU). Let's compare some aspects of the customs transit procedure in the EU and the EEU countries.

According to the customs code of the Eurasian Economic Union (hereinafter — CC EEU), the customs procedure of customs transit is applied when transporting goods: 1) from the customs authority in the place of arrival to the customs authority in the place of departure; 2) from the customs authority at the place of arrival to the internal customs authority; 3) from the internal customs authority to the customs authority at the place of departure; 4) from one internal customs authority to another internal customs authority; 5) between the customs authorities through the territories of states that are not members of the Union, and (or) the sea [1]. Also, the law provides for movement using a TIR carnet or ATA carnet. When studying the customs code of the European Union (hereinafter — CC EU), you can find differences that provide for external and internal transit, for example, according to the Rhine Manifesto, which regulates the passage of a ship through the territory of one or more states, or by the postal system in accordance with the acts of the Universal Postal Union, if in accordance with these acts the goods are moved by the holder of rights and obligations or for the holder of rights and obligations [2]. It can be concluded that in the EEU more factors are taken into account when moving through the customs transit procedure than in the European Union.

In the procedure of customs transit, as in other procedures, it is necessary to comply with certain conditions for placing goods under the selected procedure. In CC EEU such conditions are considered quite extensively, considering all possible options when moving goods [1]. In the CC EU, on the contrary, this issue is considered less extensively and does not take into account certain circumstances when moving goods through the customs transit procedure [2].

An important aspect in the consideration of customs transit is information technology. In the field of information technology in customs transit in the EU it is necessary to mention the NCTS data exchange system. The main purpose of the NCTS is the integration of the customs systems of the European continent, as well as the elimination of paper documents

in transit traffic between countries. Based on the experience of the EU in 2012, the program «Creating a Unified Automated Information System for Monitoring Customs Transit of the EEU Member States» began to be operated, linked to NCTS.

However, this system is not fully implemented on the territory of the EEU due to some factors that hinder the implementation of the transit potential of the EEU. From this it can be concluded that in the EU customs transit is developed at a much higher level than in the EEU.

In order to make the customs transit procedure in the EEU better and more efficient, it is necessary to develop information systems that will speed up this process and allow carriers to process their cargo much faster. It is also necessary to underline that the countries of the EEU need to improve transport and customs infrastructure, logistics systems, as well as service maintenance of transit traffic in order to increase their transit potential.

References

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2. Customs Code of European Union: Ed. Regulation № 952/2013 of May 1, 2016. — Brussels : USAID Regional Project, 2009. — 187 p.

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E-COMMERCE

E-commerce has become an integral part of the modern economy. More and more consumers buy goods through the Internet, and commercial organizations one way or another use the capabilities of this network in carrying out business activities. Electronic commerce is a promising industry and has great potential for growth. This report outlines the concept of e-commerce, its advantages and disadvantages, as well as trends in the development of e-commerce.

E-commerce is the activity of buying or selling of products on online services or over the Internet.

E-commerce include: Electronic Data Interchange, EDI; Electronic Funds Transfer, EFT; e-trade; e-cash; e-marketing; e-banking; e-insurance.

The main advantages of e-commerce for organizations: global scale; cost reduction; improved supply chains; business is always open (24/7/365); personalization; fast product launch, low cost of distributing digital products. For consumers: ubiquity; anonymity; a large selection