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**POSSIBILITIES OF AUTHORIZED ECONOMIC OPERATOR IN THE EUROPEAN UNION
AND THE REPUBLIC OF BELARUS: DIFFERENCES AND PROSPECTS**

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The report covers the definition of an authorized economic operator, its status in the European Union, and also in the Republic of Belarus is reviewed. The analysis of main differences in this status was carried out, the prospects for development of authorized economic operator in the European union and Belarus were determined.

It should be noted that trade liberalization is characteristic for the European Union (further – the EU), customs services of the European region place emphasis on simplifications for business. The European Union is the largest trade space in the world. Development and constant modernization in the European Union demonstrates us that the European community tries to keep up to date, thus updating, simplifying and improving existing customs legislation.

The Eurasian Economic Union legislation though contains standards of the Kyoto convention and the European standards now, however needs improvement in compliance with experience of international customs organizations, and in particular with the European Union. For example, it is worth paying attention to the status of Authorized Economic Operator (further - AEO).

According to frame standards of World Customs Organization (further – WCO), Authorized Economic Operator is any legal entity involved in international movement of goods and recognized by national customs authority or on behalf of it as corresponding to WCO safety standards or similar supply system. AEO status has been entered in the Customs Code of the Customs Union in 2010 (this Code doesn't work nowadays, because the Customs code of Eurasian Economic Union has been already ratified). In accordance with the Customs Code of the Eurasian Economic Union (further – EEU) Authorized Economic Operator is a legal entity, which has the right to use special simplifications according to the article 41 of the Customs Code of the Customs Union. In contrast to the Customs Code of the Customs Union producers, exporters, importers, carriers, shipping companies and warehouses of temporary storage can use this status in the EU. In other words, a circle of entities, which can get a status of Authorized Economic Operator in Europe, is wider than in Belarus.

The new Customs code of the European Union (further - CC EU), provides expansion of advantage to Authorized Economic Operators (CC EU still is not accepted finally now, the European customs legislation is regulated by the Implementation provisions to the Code adopted in 2016). They will be given an access to accelerated passing of customs procedures that will allow to submit customs declarations and to pay duties centrally from the place of their establishment. AEO will also be authorized to move goods to other EU member states until all of them are under procedure of temporary storage (i.e. before they get under other customs procedure). Moreover, AEO will be able to benefit by certain refusals and delayed payments on the basis of reduced guarantee (in comparison with unauthorized economic operators who have to provide a full guarantee) [3].

One more important change for AEO concerns terms when goods are released in free circulation. Goods will be considered as released in free circulation as soon as AEO submits a customs declaration (without representation of goods). However customs authorities keep the right to demand necessary documentation and to carry out inspections in rooms where goods or documents are held.

AEO status in the EU works on the territory of all Customs union while AEO registered in Belarus has power only within the territory of the country.

An approach of the Customs Code of the EEU a bit differs from the approach of the Customs code of the European Union according to which economic operator created in the customs territory of the European community and corresponding to the conditions established by CC EU can request a status of AEO.

However at the same time a status of AEO in the EU can be of two levels:

- 1) AEO – "customs simplification";
- 2) AEO – "protection and safety".

The first level gives to organizations of the European Union a chance to get advantages from certain simplifications of customs legislation. According to the second level a holder of it should have an opportunity to

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use simplifications in a sphere of safety. Introduction of AEO status in the EU is a response of the European Union to requirements of providing safety of international supply chains that are officially presented by Customs and trade partnership against terrorism in the USA and development of Frame standards of safety of World Customs Organization. The purpose of its introduction consists in providing to business its recognition at international level by use of recognized quality mark that shows that a company meets requirements of safety standards of international supply chain and customs control carried out regarding of it is effective and sufficient. An owner of AEO status is not only a reliable partner from the point of financial and customs structures, but also meeting safety standards because he can be considered as "safe" and reliable trade partner [4].

To sum it up, AEO status gives a chance to present a company as a reliable partner, gives more opportunities for business [2]. On the basis of it, while creating standard and legal base for regulation of AEO questions, member countries of the EEU should consider experience of the EU and other countries in questions of simplification and harmonization of customs procedures. Change of preferences for AEO in the Republic of Belarus can make more favorable getting of this status.

Recognition of Belarus AEO in the EU will take place by 2020 in future, that will allow ensuring traffic safety of goods in international supply chains, creating at the same time necessary conditions for removal of excessive administrative load on implementation of trade operations.

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