

Administration of Customs Payments in Russia within Framework of Electronic Declaration in the EAEU¹



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Abstract

On January 1, 2018, the Customs Code of the EAEU entered into force. Important developments are related to the fact that electronic declaration has now become an area of focus. This paper investigates impact of the application of this declaration form upon the efficiency of customs payments administration. For this purpose, the author conducted an analysis of the application of information and communication technologies in the activities of the customs authorities of the Russian Federation. It was justified that currently required level of organization of customs payments administration is not accomplished including due to the underdevelopment of the system for obtaining information on foreign trade prices, the lack of a systematic approach to the analysis of information on participants in foreign economic activities. The arguments are presented to confirm the conclusion that elimination of these obstacles is possible only with the use of progressive, innovative tools for administration of customs payments. The research substantiates the position that electronic declaration is the required instrument. For this purpose, a study in current application of the electronic declaration and the basis for its legal regulation in the Russian Federation was provided. The inherent positive aspects and identified unsolved problems were formulated and commented. It is indicated that modernization of information technologies, including for electronic declaration, is not new, but continues to fulfill the requirements of the action plan (“road map”) for improving customs administration. This statement is illustrated by the project on the administration of funds on the resource of the Unified Personal Accounts of the FC of Russia. The conclusion is substantiated that its application can be considered an effective tool for improving the of customs payments by simplifying calculations and reducing time of their implementation, as well as in connection with decrease of human factor influence. The position is argued that the mechanisms of the “single window” and electronic declaration are interrelated and the efficiency of the system of customs administration as a whole and customs payments as its component depends on their development. It was established the

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expectations from the application of electronic declaration, including on the improvement of the administration of customs payments, can be justified only under active convergence of national approaches among EAEU states in the implementation of information technology; for this purpose, an analysis of its legal framework at various levels was conducted: the legislation of the members of the EAEU, acts of supranational and international level of regulation. The results of the study can be applied not only in the Russia, but also in all EAEU members, where there is also no contemporary scholar basis for solving the issue under consideration.



Keywords

Eurasian Economic Union, customs payments, customs legislation, administration of customs payments, electronic declaration, customs legislation on taxes and charges, customs duties, VAT, excises, customs charges, national legislation of the EAEU members.

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The collection of tools and methods for administration of customs payments is constantly being improved. This is due to the existing discrepancy between its practical state and the requirements imposed on it, formed, including, due to the high value of fiscal activity of customs authorities.

To date, the required level of organization of administration of customs payments has not been achieved due to underdevelopment of the system for obtaining information on foreign trade prices, low efficiency of customs control, insufficient level of interaction between customs and tax authorities, lack of a systematic approach to analyzing information on participants of foreign economic activity (hereinafter — “FEA”) and etc.

Elimination of these obstacles is possible only with the use of progressive, innovative tools for administering customs payments. The argument in support of this position is that the quality of this component affects the efficiency of the transfer of information necessary for the adoption of management decisions by the government authorities. That is, the more progressive the applied technologies are, the less time will be expended for such activities, which is favorable for the activities of FEA participants.

An analysis of existing experience in the Russian Federation allows us to say that in the last 15 years there has been a progressive movement in the use of information and communication technologies in the activities of customs authorities.

An example is the use of electronic customs declaration. This process in the Russian Federation began in 2002 with a technology that involves direct connection to a departmental network via a dedicated communication channel. The legal basis for it was provided by the norms of the Federal Law “On Electronic Digital Signature”², as it became possible to transfer customs declarations signed electronically. The implementation was carried out as an experiment in the Privolzhsky and Central Customs departments³. The procedure for performing customs operations when declaring goods in electronic form⁴ and actions to ensure the security of information⁵ transfer was established for them.

Based on the experience gained during the experiment and constantly improving the technical equipment⁶ since 2008 it became possible to carry out customs declaration using Internet⁷. The innovation significantly increased the capabilities of the participants in foreign trade activities and allowed to reduce the monetary costs of using the system, increase the availability of software, speed up the process of customs clearance and reduce the impact of the human factor (for example, when the electronic declaration was returned, the error log was automatically generated, but before this was carried out by the inspector).

If electronic declaration is used, the amount of customs payments may be reduced, since the rate of charge for customs operations is reduced by 25%⁸. We believe that this is a good incentive for using this form of declaring, and since the

² Federal Law of 06.04.2011 № 63-FZ “On Electronic Signature” // SPS Consultant Plus.

³ Order of the State Customs Committee of Russia of 29.07.2002, № 801 “On the organization of an experiment on the declaration in electronic form in the Privolzhsk and Central Customs Departments (expired on March 25, 2007 on the basis of the order of the Federal Customs Service of Russia of January 12, 2007 No. 29) // SPS Consultant Plus.

⁴ Order of the State Customs Committee of 30.03.2004 No. 395 “On approval of the Instruction on the performance of customs operations when declaring goods in electronic form” // SPS Consultant Plus.

⁵ Order of the Federal Customs Service of 30.10.2006 No. 1062 “On Ensuring the Security of Information in the Information Interaction of Customs Authorities with Participants in Foreign Economic Activities and Networks of Common Use (expired on July 14, 2016 in connection with the issuance of Order No. 83 of the FCS of January 20, 2013 // SPS Consultant Plus.

⁶ Order of the State Customs Committee of 27.05.2004 No. 619 “Concerning the conduct of organizational and technical measures for the introduction of the electronic declaration form (expired on the basis of the order of the Federal Customs Service of Russia of May 24, 2007 No. 646)”; order of the Federal Customs Service of Russia of 24.05.2007. No. 646 “On Approval of the Procedure for Including Customs Authorities in the List of Customs Authorities Having Sufficient Technical Equipment for the Application of the Electronic Form of Declaration” // SPS Consultant Plus.

⁷ Order of the Federal Customs Service of 24.01.2008 N 52 “On introduction of information technology for submission to customs authorities of information in electronic form for the purposes of customs clearance of goods, including with the use of the international association of networks “Internet” // SPS Consultant Plus.

⁸ P.7.4 of the Decree of the Government of the Russian Federation of 28.12.2004 No. 863 “On rates of customs charges for customs operations” // SPS Consultant Plus.

charge is a fee for the service rendered and its value should be equivalent to the costs incurred, the rate reduction reflects the ongoing cost reduction.

The study of the legal basis for the regulation of electronic declaration in the Russian Federation provides us an opportunity to talk about its development. So, for example, from 01.01.2014, the electronic form of declaring goods is fixed as the main and priority approach by the norms of the federal law “On Customs Regulation” (Article 204). The Government of the Russian Federation has the right to establish lists of goods, customs procedures, as well as cases in which the declaration can be made in writing⁹.

Departmental regulation is also improved on this issue. For example, the FCS of Russia has developed and established a number of procedures related to the implementation of electronic declaration for goods:

located in the territory of the activities of the customs authorities, other than the place of their declaration¹⁰;

classified in the group of 27 Commodity Nomenclature of the EAEU, in accordance with the Order of the Federal Customs Service of Russia of 03.12.2010 No. 2330 “On the places of declaration of certain types of goods” in the case where the location of their place of loading and / or transshipment does not coincide with the place their declaration¹¹.

Analyzing the practice of applying the Russian electronic declaration system, we can say that a customs declaration submitted in electronic form is an electronic document that is a collection of information signed by an electronic signature¹².

The electronic declaration was verified by an authorized official of the customs authority and, on the basis of this, decision was made on the choice of forms of customs control, on the need to submit electronic documents specified in the inventory¹³.

⁹ For example, Decree of the Government of the Russian Federation of 13.12.2013 №1154 “On the list of goods, customs procedures, as well as cases in which customs declaration of goods can be carried out in writing.”

¹⁰ Order of the Federal Customs Service of 22.04.2011 N 845 “On approval of the procedure for the performance of customs operations in the customs declaration in electronic form of goods located in the region of activities of the customs authority, other than the place of their declaration.” // SPS Consultant Plus.

¹¹ Order of the Federal Customs Service of 01.04.2011 No. 695 “On approval of the Provisional procedure for the execution by customs officials of customs authorities of customs operations in the customs declaration in electronic form of goods classified in group 27 of the Commodity Nomenclature of the EAEU, in accordance with the Order of the FCS of Russia of 03.12.2010 No. 2330 “On the places of declaration of certain types of goods” in the event that the location of these goods or the place of their loading and / or transshipment does not coincide with the place of their declaration // SPS Consultant Plus.

¹² As a rule, submission of documents confirming the information declared in the electronic customs declaration is not required.

¹³ The decision is communicated to the declarant by an authorized message.

Assessing the presence of such positive moments as time saving, transparency of the declaration process, reduction of direct contacts with customs officials, one should point out the unsolved problems: the maturity of the electronic digital signature (validity of 1 year), manual data entry into electronic documents and the fact that a significant part of the permits must be submitted in paper form and they are checked by customs officers. That is, before 01/01/2018, it was required to complete the main customs procedures on paper, and electronic processes only duplicated the paperwork and the participation of customs officials in the verification of information, and therefore in the release of goods was preserved.

A comprehensive solution to the problems with regard to the enhancement of the level of administration of customs payments in the application of the electronic declaration form became possible with the entry into force of the Customs Code of the Eurasian Economic Union (hereinafter — CC of the EAEU)¹⁴, the norms of which establish the priority of electronic customs declaration (Part 3, Article 104 of the CC of the EAEU).

Now the fulfillment of customs operations related to the filing of the declaration and its release is taking place with the use of information systems of customs authorities¹⁵. This approach almost completely automates the decision-making of customs authorities and minimizes the participation of officials in it.

The achievement of a balance between public (the state) and private (participants in foreign economic activities) interests with the use of information system development and automation of all customs processes is recorded in the integrated program for the development of the FCS of Russia until 2020¹⁶. The key to the effectiveness of these actions is the modernization of the software tools used. This process is not recently organized, but it is proceeding to fulfill the requirements of the action plan (“road map”) for improving customs administration¹⁷. That is, the existing project on the administration of funds on the resource of the Single Accounts of the FCS of Russia (hereinafter referred to as the SA resource) is taken as a basis¹⁸.

¹⁴ Customs Code of the Eurasian Economic Union. Appendix 1 to the Agreement on the Customs Code of the Eurasian Economic Union of April 11, 2017 // SPS Consultant Plus.

¹⁵ It is carried out in electronic form, and the paper version is a duplicate one.

¹⁶ Order of the FCS of Russia of June 27, 2017 N 1065 On the decision of the Board of the Federal Customs Service of May 25, 2017 “On the Comprehensive Development Program of the FCS of Russia for the period until 2020” // SPS Consultant Plus.

¹⁷ Decree of the Government of the Russian Federation of 29.06.2103 No. 11225-r On approval of the plan of measures (“road map”) “improvement of customs administration (as amended on November 28, 2017) // SPS Consultant Plus.

¹⁸ Order of FCS of Russia, Ministry of Finance of the Russian Federation of August 22, 2016 No. 1617 “On approval of the Provisional order of work of the interested structural divisions of the FCS of Russia, the Central Information and Technical Customs Administration and customs with a single resource of personal accounts of payers of customs duties and taxes opened at the level of the FCS of Russia // SPS Consultant Plus.

A participant of the foreign economic activity after it is included in the SA¹⁹ resource it gets the opportunity to enroll²⁰ and / or debit²¹ the funds automatically in real time and regardless of the place of customs declaration, that is, in the territory of any region of the Russian Federation.

The possibilities of using the SA resource allow conducting operations to enroll funds received for payment of customs payments in the course of continuing customs procedures and return if there is evidence of excessive payment (excessive collection), as well as advance customs payments administered by customs authorities.

Information on the flow of funds paid by the payer after the beginning of the administration of his personal accounts in the SA resource can be provided to the payer by any customs office at the choice of the payer and (or) through the “Personal account” service of the personal cabinet of the foreign economic activity participant on the official website of the FCS of Russia, sites of customs payment operators.

Based on the analysis of the already existing experience of using SA resource, it can be considered as an effective tool for improving the system of payment of customs payments by simplifying the calculations and reducing the time of their implementation, as well as in connection with the decrease in the influence of the human factor.

The functions of administering customs payments when working with the SA resource are distributed between the FCS of Russia (these tasks are assigned to the administration of the Main Directorate of Federal Customs Revenues and Tariff Regulation) and the customs authorities (usually in the region of the customs office where the customs declaration of goods was carried out)²².

¹⁹ Inclusion in the resource of the SA takes place on the basis of a written application from the participant in the foreign economic activity to the Main Directorate of Federal Customs Revenues and Tariff Regulation of the FCS of Russia. The requirements for the formulation and content of the application are fixed in the Provisional Order of the Structured Units of the FCS of Russia, the Central Information and Technical Customs Administration and the Customs with the Unified Resource of the Accounts of the Payers of Customs Duties and Taxes Open at the Level of the FCS of Russia (Appendix No. 1 to the FCS of Russia Order August 22, 2016 No. 1617 // SPS Consultant Plus. So it is made out on the company letterhead of the organization, signed and stamped and must contain information about: INN, KPP, OGRN, the full name of the organization, the checkpoint of the largest payer, the branches, the full address, the planned date of transfer of work in the SA resource, the method of payment of customs payments and etc.

²⁰ It is made on the basis of information from payment documents, extracts from the personal account coming from the treasury.

²¹ It is implemented from the budget classification code.

²² The distribution of functions for the administration of customs and other payments administered by customs authorities when working with a single resource of personal accounts of payers of customs duties and taxes opened at the level of the FCS of Russia, between the FCS of Russia and customs authorities is set out in Appendix No. 2 to the order of the FCS of Russia of August 22, 2016 N 1617 // SPS Consultant Plus.

Based on the analysis of the wording and distribution of functions, one can argue that it is implemented in such a way that solving the fiscal interests of the state creates a comfortable environment for participants of foreign economic activity. Thus, for example, the formation of registers of confirmations of the use of payment is assigned to the administration of the FCS of Russia, but to the functions that are included in the customs office responsibility area, in the region where the customs declaration of goods was carried out, are consideration of an application for the return of a fund pledge and making a decision to return a fund pledge, and the payer can receive the confirmation of payment of customs duties and taxes at any customs office of his choice.

The effectiveness of the application of electronic customs declaration depends on the state of the applied technologies, the level of which should enable to refuse to provide supporting documents and to automatically produce goods. That is, electronic technology should be applied throughout the process — from the receipt of goods to its release (completion of the declared customs procedure).

At the same time, it should be pointed out that the effectiveness of introducing changes is possible only if both the national information systems of the EAEU member states and at the level of the EAEU are improved.

The Integrated Information System of Foreign and Mutual Trade²³ (hereinafter referred to as — the Integrated System)²⁴ operates in the EAEU. The main tasks of the system are the implementation and improvement of electronic declaration and payment of customs payments in real-time mode.

At the present stage of development, the integrated system is a complex of:
territorially distributed state information resources and information systems of authorized bodies,
information resources and information systems of the Eurasian Economic Commission (hereinafter — EEC).

Authorized bodies for the creation of the above-mentioned national segments are²⁵:

Office of the Government of the Republic of Armenia;

²³ Decision of the Board of the Eurasian Economic Commission No. 96 of 18.08.2015 “On Interstate Tests of the Integrated Information System of Foreign and Mutual Trade” (with the Regulations on Interstate Tests of the Integrated Information System of Foreign and Mutual Trade, Regulations on the Commission for Interstate Testing of Integrated Information system of external and mutual trade) //SPS Consultant Plus.

²⁴ Its creation began with the conclusion on 21.09.2010 by the governments of the member states of the Customs Union within the Eurasian Customs Union Agreement on the creation, functioning and development of an integrated information system of foreign and mutual trade of the Customs Union. Available at:// URL: <http://www.eurasiancommission.org/docs/Download.aspx?IsDlg=0&ID=3070&print=1> (accessed: 10.09.2018)

²⁵ There is still no information on the official EEC website on such an authority body in the Kyrgyz Republic.

Ministry of Communications and Informatization of the Republic of Belarus;
Ministry of Investment and Development of the Republic of Kazakhstan;
Ministry of Communications and Mass Media of the Russian Federation²⁶.

The functioning of the integrated system is primarily aimed at reducing economic and administrative barriers and increasing trade between Member States. This is done by ensuring effective regulation of foreign and mutual trade using information telecommunication technologies while transferring goods and vehicles across the customs border of the EAEU.

The activity of the integrated system is carried out on the basis of plans developed in cooperation with authorized bodies and approved by the EEC Council. That is, twenty priority directions for 2017–2018 are emphasized, including customs and tariff and non-tariff regulation, enrollment and distribution of import customs duties, information interaction of national “single window” mechanisms in the system of regulation of foreign economic activity²⁷.

Namely, it is the “single window” mechanism that should minimize costs, simplify and improve the conditions for carrying out foreign economic activities on the territory of the EAEU²⁸, allowing the participants in foreign economic activities to present documents in a standardized form through a single channel.

The application of this mechanism makes it possible:

single-time submission of documents and information by the participants of foreign economic activities;

automatic redistribution of documents and / or information between state authorities of the EAEU member states, based on the requested services;

informing interested parties about the status of consideration of applications²⁹;

electronic payment of customs payments;

etc.³⁰

The informational interaction of the tax authorities of the member states is regulated by the Protocol of 11.12.2009 “On the exchange of information in electronic form between the tax authorities of the member states of the Eurasian Eco-

²⁶ The official EEC website: // URL: <http://www.eurasiancommission.org/ru/act/dmi/inftech/iis/Pages/default.aspx> (accessed: 10.05.2018)

²⁷ Order of the Council of the Eurasian Economic Commission of 13.01.2017 № 6 On the plan of measures for the creation, operation and development of the integrated information system of the Eurasian Economic Union for 2017 — 2018 (Appendix 1) // SPS Consultant Plus.

²⁸ Decision of the Supreme Eurasian Economic Council of May 29, 2014 No. 68 On the main directions of the development of the “single window” mechanism in the system of regulation of foreign economic activity // SPS Consultant Plus.

²⁹ For example, by creating “personal cabinets,” reflecting information about transactions at all stages of the movement of goods.

³⁰ Decision of the Supreme Eurasian Economic Council of 08.05.2015 № 19 On the plan of measures to implement the main directions of the development of the “single window” mechanism in the system of regulation of foreign economic activity // SPS Consultant Plus.

nomnic Union on the paid amounts of indirect taxes”³¹. Unified requirements for the tax authorities of the Member States were established for the composition and structure for the exchange of information on amounts of indirect taxes paid, on the benefits and exemptions applied. This procedure allows you to quickly trace the payer’s documents, create a database of exporters and importers, producers of goods, collect statistical information on the volumes of mutual trade. Priority areas in this interaction are the development of joint positions on the methodology of taxation, the procedure for applying tax legislation and this undoubtedly increases the efficiency of administration of payments.

In the Russian Federation the information resource “EAEU — exchange”³², provides information exchange between tax and customs authorities. Its application is aimed at improving the efficiency of monitoring the receipt of indirect taxes, including by checking the validity of applying zero VAT rates, exemption from payment of excises. An illustration of the mechanism in action is the opportunity to confirm the application of a zero VAT rate by sending “electronic” registers³³.

We believe that the mechanisms of the “single window” and electronic declaration are interconnected and the effectiveness of the system of customs administration in general and customs payments as its component depend on from their development. For the successful operation of the “single window” as a fiscal channel, it is necessary to organize information cooperation and interaction of the tax and customs authorities of the EAEU member states. In the context of the transfer of authority for the implementation of certain types of state control to the customs authorities of the Russian Federation³⁴, close cooperation between tax and customs authorities will reduce administrative barriers and improve the quality of control.

Expectations from the application of electronic declaration, including the improvement of administration of customs payments, will be justified only if the national approaches of the EAEU member countries are actively harmonizing in the implementation of information technologies, because effective interaction is possible only in this way (for example, the recognition of electronic documents). The problem of harmonizing not only the technical but also the legal compatibility of the information systems of the Member States should be resolved.

³¹ SPS Consultant Plus.

³² Order of the Federal Tax Service of Russia of 08.04.2015 No. MMV-7-15 / 140 @ On approval of the Methodological recommendations for maintaining the information resource “EAEU — exchange // SPS Consultant Plus.

³³ Protocol on the exchange of information in electronic form between the tax authorities of the member states of the Eurasian Economic Union on the paid amounts of indirect taxes (St. Petersburg, December 11, 2009) // SPS Consultant Plus.

³⁴ Federal Law No. 394-FZ of 28.12.2010 On Amending Certain Legislative Acts of the Russian Federation in Connection with the Transfer of Authority for the Implementation of Certain Types of State Control to the Customs Authorities of the Russian Federation // SPS Consultant Plus.

The Treaty on the Eurasian Economic Union (hereinafter referred to as the “Agreement on the EAEU”)³⁵ stipulates the need for activities aimed at informational interaction using information and communication technologies and a trans-border trust area within the framework of the EAEU, and one of the ways indicates the improvement of the system of levying value-added tax in mutual trade (including the use of information technology) (p. 23).

The norms of the Customs Code of the EAEU (Art. 365) have established that issues related to information systems and technologies, means of their provision and protection used in the performance of customs operations are regulated by the legislation of the Member States of the EAEU³⁶.

In Russia, the Federal Law No. 149-FZ of July 27, 2006 “On Information, Information Technologies and Information Protection”³⁷ is in force in the sphere of the use of information technologies, in Armenia, Law No. 3R-176 of August 13, 2005 “On Electronic Communication”³⁸, in Belarus, Law No. 455-3 of 10 February, 2008 “On Information, Informatization and Protection of Information”³⁹, in Kazakhstan, Law No. 418-V ZRK of 24 November, 2015 “On Informatization”⁴⁰, in the Kyrgyz Republic — the Law No. 107 of 8 October, 1999 “On Informatization”⁴¹.

The order of application of the electronic document and electronic digital signature, which are mandatory elements of the electronic form of declaration, are regulated by the following acts in:

The Russian Federation — Federal Law of 06.04.2011, No. 63-FZ “On Electronic Signatures”⁴²,

the Republic of Kazakhstan — law “On electronic document and electronic digital signature”⁴³,

³⁵ Signed in Astana on May 29, 2014. Available at: // URL: <http://www.eurasiancommission.org>. (accessed: 10.05. 2018)

³⁶ This concerns the issues of development, production or acquisition, terms and conditions of use, requirements for them in the organization of electronic information interchange, implementation.

³⁷ Federal Law of the Russian Federation of 27.07.2006 No. 149-FZ “On Information, Information Technologies and Information Protection” // SPS Consultant Plus.

³⁸ The Law of the Republic of Armenia of 13.08.2005 No. 3R-176 “On Electronic Communications” // SPS Legislation of the CIS Countries.

³⁹ Law of the Republic of Belarus No. 455-3 of 10.02.2008 “On Information, Informatization and Protection of Information” // SPS Legislation of the CIS Countries.

⁴⁰ Law of the Republic of Kazakhstan of 24.11.2015 No. 418-V ZRK “On Informatization” // SPS Legislation of the CIS Countries.

⁴¹ Law of the Kyrgyz Republic of 08.04.1999 №107 “On Informatization” // SPS Legislation of the CIS Countries.

⁴² Federal Law of 06.04.2011 № 63-FZ On Electronic Signature // SPS Consultant Plus.

⁴³ Law of the Republic of Kazakhstan of 07.01.2003 №370-II On electronic document and electronic digital signature // SPS Legislation of the CIS Countries.

the Kyrgyz Republic — law “On electronic document and electronic digital signature”⁴⁴,

the Republic of Armenia — law “On electronic document and electronic digital signature”⁴⁵,

the Republic of Belarus — Law “On electronic document and electronic digital signature”⁴⁶.

The bodies of the EAEU⁴⁷ also regulate relations in the sphere in question. This block is represented by a considerable number of acts (more than sixty), but on the basis of the content analysis they can be grouped into two groups according to the areas of the application of the action:

organization of an integrated information system of foreign and mutual trade⁴⁸,
implementation of information interaction between the state authorities of the EAEU member states and third parties⁴⁹.

It should be pointed out that decisions of the Eurasian intergovernmental council and decisions of the Supreme Eurasian Economic Council are subject to execution by member states in the manner provided for by their national legislation⁵⁰.

⁴⁴ Law of the Kyrgyz Republic of 17.07.2004 No.92 On an electronic document and electronic digital signature // SPS Legislation of the CIS Countries.

⁴⁵ Law of the Republic of Armenia from 15.01.2005 No. HO-40 On electronic document and electronic digital signature // SPS Legislation of the CIS Countries.

⁴⁶ Law of the Republic of Belarus from 28.12.2009 №113-3 On electronic document and electronic digital signature // SPS Legislation of the CIS Countries.

⁴⁷ Such as the Supreme Eurasian Economic Council, the Eurasian Intergovernmental Council, the EEC.

⁴⁸ See, for example, the EEC Council Regulation from 13.01.2017 No. 6 “On the Action Plan for the Establishment, Operation and Development of the Integrated Information System of the Eurasian Economic Union for 2017 — 2018”; decision of the Supreme Eurasian Economic Council of 08.05.2015. No. 19 “On the plan of measures for the implementation of the Basic Directions for the Development of the Single Window Mechanism in the System of Regulation of Foreign Economic Activity, Decree No. 13 of 29.05.2015 “On the Improvement of the Single Traffic within the Framework of the Eurasian Economic Union and the Unified Guarantee Mechanisms for Customs Transit” Decree of the Collegium of the EEC of 26.01.2016 No. 11 “On the Procedure for Coordinating the Harmonization of Draft Acts Included in the Law of the Eurasian Economic Union Related to the Design and Use of Documents Required for the Implementation of Foreign Economic Activities, which influence the development of national “single window” mechanisms // SPS Consultant Plus.

⁴⁹ See, for example, Decision of the Council of the EEC from 18.09.2014 No. 73 On the Concept of the Use of Services and Legally-binding Electronic Documents for Inter-State Information Interaction, Decision of the Supreme Eurasian Economic Council from 29.05.2014 No. 66 On the commencement of negotiations with The People’s Republic of China on the conclusion of an agreement on the exchange of information on goods and vehicles of international transport, transported across the customs borders of the Customs Union and the People’s Republic of China, Decision of the EEC Collegium from 07.11.2017 No. 134 “On some issues of customs operations at the arrival and departure of certain categories of goods transported through the territories of states that are not members of the Eurasian Economic Union and (or) the sea without being placed under the customs procedure for customs transit // SPS Consultant Plus.

⁵⁰ It is fixed in clause 1 of Art. 6 of the Treaty on the Eurasian Economic Union // SPS Consultant Plus.

Decisions, orders and recommendations of the EEC are adopted by the EEC Council and the EEC Collegium within the powers established by the EAEU Treaty and international treaties within the framework of the EAEU. The delimitation of the powers and functions of the EEC Council and the EEC Collegium is determined by the EEC Work Regulations⁵¹.

There is a legal difference between the decisions and orders of the EEC: the first have a normative legal character and are mandatory for the Member States, and the latter are of an organizational and administrative nature⁵².

EEC recommendations are not mandatory for implementation in the territories of member states and therefore are not included in the list of acts forming the law of the EAEU. However, they contribute to the formation of new principles of the EAEU law, including on the issues we are considering. For example, the EEC adopted recommendation on the uniformity of approaches applied in each member state of the EAEU to ensure information security by adopting a list of standards and recommendations in the field of information and telecommunications technologies and information security⁵³.

At present, vector of legal regulation of the use of information technologies in the customs area of the EAEU is evolving towards the predominance of dependence on national legislations of its member states. At the same time, the legal basis of decisions and orders of the Supreme Eurasian Economic Council, the Eurasian Intergovernmental Council and the EEC on the issues under consideration determines the organizational aspects related to the provision of information interaction, which is an indicator of the goal of achieving the next level of integration development.

To understand the impact and determine the importance of electronic declaration on the effectiveness of customs payments administration, we analyzed its legal framework at various levels⁵⁴ and believe that there is an opportunity to shift customs procedures into electronic format. This form of declaration makes it possible to exclude the influence of the human factor, to avoid (at the present stage — significantly reduce) the provision of supporting documents, to issue goods automatically. At the same time, all the prerequisites (technical and legal) arise in the

⁵¹ Decision of the Supreme Eurasian Economic Council of 23.12.2014 No. 98 On the Regulations of the Eurasian Economic Commission // SPS Consultant Plus.

⁵² P. 13 of the Statute on the Eurasian Economic Commission (Appendix No. 1 to the Treaty on the Eurasian Economic Union // SPS Consultant Plus.

⁵³ EEC Recommendation No. 2 of 03.02.2015 On the list of standards and recommendations in the field of information and telecommunication technologies and information security used in the creation, operation and development of an integrated information system for foreign and mutual trade// SPS Consultant Plus.

⁵⁴ The national legislation of the member states of the EAEU, acts of supranational and international level of regulation on the researched range of issues were considered.

administration of customs payments to avoid many dissimilar actions and to form a single fiscal channel on the basis of information technologies.



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