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ТАМОЖЕННОГО ДЕЛА**

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II Международной научной конференции**

Минск, 20 марта 2015 г.

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РЕДАКЦИОННАЯ КОЛЛЕГИЯ

В.Г. Шадурский (ответственный. редактор),
В.А. Острога,
А. Лавринавичус (Литва),
Е.Н. Мартюшевская (техн. редактор).

В данном научном сборнике представлены статьи по различным вопросам управленческой деятельности таможенных органов Республики Беларусь.

Адресовано широкому кругу читателей: ученым, исследователям, преподавателям, студентам, магистрантам и аспирантам юридических и экономических наук, а также тем кто занимается проблемами управления таможенным делом в Республике Беларусь и зарубежом.

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TRADE FACILITATION MEASURES IN THE GLOBAL SUPPLY CHAIN

Dr. DANUTĖ ADOMAVIČIŪTĖ

The article devoted to the trade facilitation measures in the global supply chain. The author underline that the trade facilitation has attracted significant political and commercial interest. Customs has been faced with contradictory demands arising from the globalization of trade.

1. Introduction

Nowadays trade facilitation has attracted significant political and commercial interest. Customs has been faced with contradictory demands arising from the globalization of trade. World trade grew more rapidly than world production. Transportation and travellers have also increased significantly. It is projected that they will continue to expand in coming years. On the one hand, there is a need for effective security and control of international supply chains while on the other hand, there are increasing demands for greater facilitation of legitimate trade. This infers that customs is required to work more for goods, transport and travellers crossing borders with the same or less resources especially of fiscal austerity.

The World Trade Organization (WTO) members completed the Agreement on Trade Facilitation (ATF) at the Bali Ministerial Conference in December 2013. In response to this decision, the World Customs Organization's (WCO) Policy Commission in December 2013 issued the Dublin Resolution which states that the WCO will engage immediately with the WTO in respect of the governance and future implementation of the ATF. The ATF contains 13 Articles regarding Trade Facilitation (Section I) and special and differential treatment for developing countries and least-developed countries (Section II). It deals almost entirely with customs-related topics.

The object of research is trade facilitation measures. The aim of research is to determine the importance of trade facilitation measures for supply chain management. To reach the aim of this research the analysis and sistematisation of the scientific literature and legal acts, the data analysis and the comparison were combined. The relationship between trade facilitation, trade flows, income growth, and human development is simple in theory, but complex and challenging in empirical design and estimation. The empirical literature on trade facilitation is limited. There are not a lot of researches in the scientific literature analysing the matters of customs logistics and international supply network. In this paper the focus was made on the analysis of the legal acts regulating customs activities and global trade liberalization (WTO Agreement on Trade Facilitation, 2013; Regulation (EC) No648/2005 of the European Parliament and of the Council; Commission Regulation No1875/2006; Community Customs Code, 1992; AEO Guidelines, 2012; etc.) in the contexts of the international supply network.

Reviewing the empirical literature of supply chain issues, it can be said that emphasize different researches aspects (Heide, John, 1990; Hendrick, Ellram, 1993; Ganesan, 1994; Lambert et al., 1996; Atkinson, 1998; Pearson et al., 1998; Whipple, Gentry, 2000; Ellram et al., 2002; Bourne et al., 2002; Halachimi, 2002; Gutierrez, Hintsa, 2006; Saiz, Bas, Rodriguez, 2007; Morgan, 2007; Bento, White, 2010; Jablonskis, 2014).

2. Analysis of customs operations

Each country's economy is influenced by the ongoing international trade, the volume of which depends on the efficiency of logistical operations - from the modelling and management of the logistics process, helping to control the flow of goods crossing national borders. Recognizing the importance of simple border measures whilst to fostering an attractive environment for business and to prepare to implement the WTO Agreement on Trade Facilitation, customs administrations requirements in terms of capacity building for trade facilitation programmes in coming years are expected to increase. Customs reforms and modernization forms an essential pillar within these programmes. In order to implement such trade facilitation measures effectively and efficiently, customs is required to become more actively involved in trade facilitation programmes. Given this role, the efficiency and effectiveness of customs procedures can significantly influence and advance economic competitiveness and social development by promoting international trade and investment in a safer trading environment. According the survey which was conducted by TNS Political and Social at the request of the European Commission, Directorate-General for Taxation and Customs Union a majority of respondents think that costs related to customs operations have increased over the last five years (Flash Eurobarometer 399 - The electronic customs implementation in the EU, 2014). Respondents were then asked to consider the way in which various aspects of customs operations have evolved over the last five years.

In six countries, a majority of respondents think that *the costs related to customs operations* have increased over the last five years, most strikingly in Belgium (50%), Spain (44%) and Italy (41%). Majorities also take this view in Portugal (38%), France (34%) and Estonia (33%). However, elsewhere a majority of respondents say that costs have remained the same, in particular in Sweden (57%), Latvia (50%), Romania (49%) and Greece (47%). The highest proportion of respondents who think that the costs related to customs operations have decreased over the last five years can be observed in Lithuania, followed by Greece, the Netherlands and Portugal (all 14%). A sizable minority of respondents in most countries say they don't know, notably France (30%), Estonia (26%) and Italy (26%).

Spain (40%) is the only country in which a net majority of respondents think that *the frequency of controls* has increased over the last five years, though relatively high numbers of respondents also take this view in Portugal (35%), the UK (32%) and Greece (32%). Everywhere else a majority of respondents say that the frequency is unchanged, notably in Sweden (63%), Romania (59%) and Bulgaria (56%). Respondents in Latvia (30%) are most likely to think that the

frequency of controls has decreased over the last five years, followed by Lithuania (21%) and

Estonia (20%). Over a fifth of respondents don't know in France (27%), Estonia (26%), Denmark (25%) and Sweden (22%).

In all countries, a majority of respondents say that *the frequency of enquiries and audits* has remained the same over the last five years. This view is most widespread in Sweden (63%), Latvia (61%) and Belgium (58%). Respondents in Spain (31%), Italy (30%) and Greece (29%) are most likely to say that the frequency of enquiries and audits has increased over the last five years, while those Latvia (17%), Romania (17%) and Germany (16%) are most likely to report that the frequency of controls has decreased. Over a third of respondents in Estonia (34%) answer 'don't know', as do 28% in Bulgaria and 27% in France.

In five countries, a majority of respondents say that *the time required to clear customs* has decreased over the last five years: Poland (51%), Lithuania (50%), Latvia (48%), Romania (43%) and Estonia (42%). Elsewhere, a majority of respondents think the time required to clear customs has remained the same, most notably in the UK (58%) and Sweden (56%). The highest proportion of respondents who say that the time required to clear customs has increased can be found in Germany (28%), followed by Denmark (21%) and the UK (21%). At least a fifth of respondents answer 'don't know' in Portugal (31%), France (29%), Denmark (24%), Italy (23%) and the Netherlands (22%).

According to the survey results six out of ten companies *imported* from China in 2013 - making it the most common source of imports. Over 50% of companies in all but four countries imported from China, the exceptions being Estonia, Romania, Bulgaria and Latvia. While 88% of companies make import declarations in their own country, 16% make them in another EU country. Over three-quarters of companies used seaports as points of entry, 61% used airports, and 43% used land borders. A majority of importers bring in goods for their own company or affiliates. A majority of importing companies carry out customs procedures several times a month.

Six in ten respondents say that their company *exported* to Russia or other European countries outside the EU in 2013. Over 50% of respondents in all but four Member States did this, the exceptions being Portugal, Romania, Spain and France. While almost all companies use their own country as a point of exit when exporting goods, over a quarter use another EU country. Half of exporting companies carry out customs procedures several times a month.

Reviewing the flow of goods, it can be said that the process of the worldwide transportation of goods is very long and complicated. The rapidly growing international trade as well as new technologies of the production and transport require the goods to be delivered to the recipient exactly at the time when they are needed. The customs are involved in the procedures of the international trade regulation control. For this reason, customs formalities must be carried out as quickly as possible, without disturbing the flow of goods and at the same time not reducing the efficiency of the customs control. Therefore, inconvenient or inflexible customs procedures have a negative impact on the business

competitiveness. The demands of growing trade volumes and global competition have put extreme pressure on the Customs Union to better facilitate and encourage the flow of goods across external borders, while at the same time protecting the integrity of the EU market and its societies from the various risks related to the international movement of goods. This requires efficient, effective controls as well as close cooperation among the different stakeholders: the customs authorities, other authorities, business and international partners. After analysing, it can be stated that a long time required for the customs procedures can be named as one of the international trade's barriers.

3. Supply chain security initiatives in the customs activity

Globalization has influenced the changes in customs procedures and inspection processes. In the last decade, the role of customs has significantly changed from the collection of customs duties to the protection of citizens due to reduced duty rates and increased concerns for safety and security. Under the global economy conditions, customs activities are important for the protection of the public interests and the international supply network's security. The global trading system is not secured against the terrorism which can cause a serious damage to the global economy. The main task of customs nowadays in all administrations is the protection of citizens and their interests while facilitating legitimate trade.

The World Customs Organization, as the global centre of customs excellence, plays a central role in the development, promotion and support for the implementation of modern customs standards, procedures and systems. The WCO initiative has been deliberately focused on the entire international trade supply chain, rather than restricting customs' interest to that aspect of the international trade transaction when goods move across a border. The basic principle underpinning WCO's work has been to create an international mechanism for customs administrations to gain access to relevant information relating to international trade well in advance, for the purposes of risk management and risk assessment. The WCO has established the Frameworks of Standards to Secure and Facilitate Global Trade (SAFE Framework) (2005) (these Standards were updated in 2012) to global security and trade facilitation.

The WCO SAFE Framework of standards provides the global standards for launching an AEO programme. In addition, many customs administrations having established AEO programmes are now seeking to formalize AEO mutual recognition agreements with other customs administrations. The System, based on four essential elements, is focused on two equal principles: "customs to customs" and "customs to business enterprises". The System harmonizes the pre-electronic cargo information about shipments. In order to be against the security threats, each country joining the System is obliged to apply the comprehensive approach of the risk management. The System requires the inspection of the high-risk containers and the cargo inspection. The System also defines benefits that customs will provide to the business enterprises matching the minimum supply network security standards and the best practices. The principles are composed of series of standards that must be implemented at the international level and that are presented as minimum requirements obligatory for WCO members to carry out.

The European Commission recognises that security is one of the primary expectations of European citizens. EU citizens will be better protected against security threats through a co-ordinated response at the external borders of the European Community. The customs authorities of the member states play an important role in the fight against cross-border crime and terrorism. Customs expertise in controlling goods, backed up by the use of modern IT systems and an efficient risk assessment, is vital to detect illegal goods such as drugs, explosive materials or nuclear and chemical weapons.

The EU Customs Security Programme covers activities supporting the development and implementation of the security measures mentioned above. In particular, introducing proper security controls to ensure the protection of the internal market and, in close cooperation with major trading partners in the world, the securing of international supply chains, and providing assistance to traders who show compliant efforts to secure their part of the international supply chains. According to the Community Customs Code (1992), which was replaced in 2005 year, the customs of the EU countries began appreciating the activities of the business enterprises, seeking to gain the status of the authorised economic operator (AEO).

In order to respond to security concerns relating to the international trade in goods, the European Commission presented a series of measures designed to provide a coordinated and effective response. This package brings together the basic concepts underlying the new security-management model for the EU's external borders, such as a harmonised risk assessment system. The EU Customs Security Programme covers activities supporting the development and implementation of measures enhancing security through improved customs controls. The programme introduces proper security controls to ensure the protection of the internal market and, in close co-operation with major trading partners in the world, secure the international supply chain. The programme balances controls with trade facilitation. Traders demonstrating compliant efforts to secure their part of the supply chain will be rewarded by benefits such as fewer controls. Security amendments to the Community Customs Code (1992) provides the legal framework for the measures introduced in the EU Customs Security Programme: (1) traders are required to provide customs authorities with information on goods prior to import to or export from the European Union; (2) reliable traders will benefit from trade facilitation measures through the Authorised Economic Operator (AEO) programme. These two approaches are interlinked and provide enhanced security through a combination of measures. With the new security initiative, customs are enabled to carry out more targeted controls on high risk shipments. The concept of AEO was introduced as one of the main elements of the supply chain security.

After studying the theoretical business enterprises activities assessment's models and concepts, it can be said, that modern activities' assessment systems include and evaluate the policy issues of organizations. Therefore, in order to carry out the evaluation of activities, the organization's mission, policies and objectives should be combined together. Most of the authors creating the models of activities' assessment emphasize the importance of enterprises' strategy and long-term goals.

After analysing it was found out that the greatest influence in the process of business' assessment is done by the use of non-financial indicators. Have been identified that this has the greatest effect on business results. One of the activities' assessment models, including the assessment of the supply network, is a model created by J. Saiz, A. Bass, R. Rodriguez (2007) (Fig. 1). In the customs the assessment process of business enterprises' activities can be made on the basis of this model. The authors of this model stressing the importance of the strategy's implementation have identified its two components: a strategic framework and a process framework.

Simplified customs procedures are becoming more and more important. Customs provides the assumptions to go deeper into the assessment processes of the business activities. The assessment processes of the business activities performed by the customs are a multiple process that involves more than just the field of customs matters.

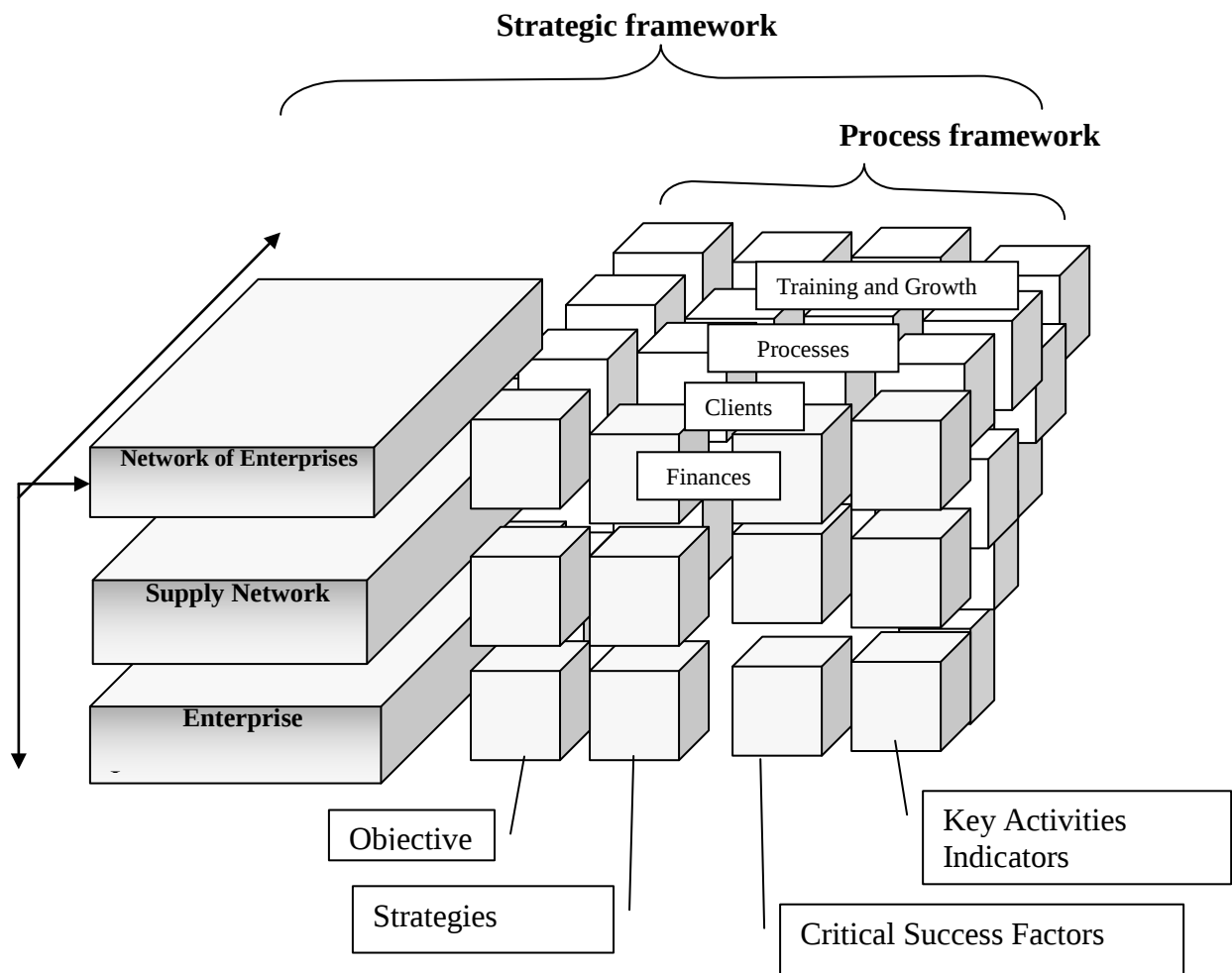


Fig. 1. Structure of Business Activities' Assessment Process

Source: compiled by the author on the basis of J. Saiz, A. Bas, R. Rodriguez (2007).

AEO programmes which embrace risk management provide member administrations added flexibility in the efficient use of limited resources. Achieving AEO programme compatibility and mutual recognition is in essence a

harmonisation and simplification of customs procedures, and thus contributes to balancing supply chain security and facilitation. The establishment of an end-to-end secure supply chain is supported by opening the AEO programmes for more supply chain actors as potential AEO applicants. An AEO can be defined as an economic operator who is deemed reliable in the context of his customs related operations, and, therefore, is entitled to enjoy benefits throughout the EU. According to the Authorised Economic Operator programme it is important to evaluate the business enterprises' activities. The assessment of business enterprises' activities in EU customs is carried out taking into consideration the issuing/non-issuing of the AEO status when the customs audit assesses the activities of the economic operator and its compliance with the established criteria. After analysing the enterprises activities quality's AEO certification process of the EU customs, it can be affirmed that this is a positive phenomenon, which can be considered as a first customs' step towards the positive assessment of the enterprise, taking into consideration its reliability. This process of certification provides a competitive advantage over other companies.

Governments have to take a holistic approach in their efforts to secure and protect the international trade supply chain from being used for acts of terrorism or other criminal activity while ensuring continued improvements in trade facilitation. Security and facilitation along the global supply chain requires highly trained and motivated staff in the customs administrations as well as in all other parties involved in the supply chain.

4. Conclusion

The World Customs Organization, as the global centre of customs excellence, plays a central role in the development, promotion and support for the implementation of modern customs standards, procedures and systems. The WCO initiative has been deliberately focused on the entire international trade supply chain. Customs comprises of key area where processes of logistics can truly differentiate themselves, reduce costs and build real competitive advantage.

The rapidly growing international trade as well as new technologies of the production and transport require the goods to be delivered to the recipient exactly at the time when they are needed. The customs are involved in the procedures of the international trade regulation control. For this reason, customs formalities must be carried out as quickly as possible, without disturbing the flow of goods and at the same time not reducing the efficiency of the customs control.

The demands of growing trade volumes and global competition have put extreme pressure on the Customs Union to better facilitate and encourage the flow of goods across external borders, while at the same time protecting the integrity of the EU market and its societies from the various risks related to the international movement of goods.

The supply network is influenced by a broad set of environmental factors. That is why, this assessment area is quite tricky and complicated, requiring a broad understanding of the importance of a global context. After analysing theoretical models of the business enterprises activities' evaluation, it has been found out that

the majority of them include and evaluate the enterprises strategy's issues. Therefore, in order to carry out the evaluation of activities, the organization's mission, policies and objectives should be combined together.

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Белорусский государственный университет



II Международная научная конференция

**«Управление в области таможенного дела»
«Management in the Field of Customs»**

20 марта 2015 года

Факультет международных отношений БГУ
(ул. Ленинградская, 20; ауд. 516)

ПРОГРАММА

Минск, 2015

Белорусский государственный университет

II Международная научная конференция

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Факультет международных отношений БГУ
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Открытие конференции и пленарное заседание состоятся в 10.00 в аудитории 516.

Регистрация участников в холле 5-го этажа в 09.30-09.55.

При регистрации перед началом конференции необходимо предоставить 1 отпечатанный экземпляр статьи с личной подписью.

Сборник материалов конференции будет опубликован после ее проведения в течение 2015 г.

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Программа конференции
«Управление в области таможенного дела»
«Management in the Field of Customs»

ПЛЕНАРНОЕ ЗАСЕДАНИЕ
(ул.Ленинградская, 20 ауд. 516)

9.30-9.55 Регистрация участников (ул.Ленинградская, 20, холл 5-го этажа)

10.00-10.10. Открытие конференции

Шадурский Виктор Геннадьевич, декан факультета международных отношений БГУ, доктор исторических наук, профессор

10.10-10.20 Приветственное слово

Острога Виктор Александрович, заведующий кафедрой таможенного дела факультета международных отношений БГУ, кандидат исторических наук, доцент

10.20-10.30 Приветственное слово

Борисюк Сергей Валерьевич, заместитель Председателя Государственного таможенного комитета Республики Беларусь

10.30-10.40 Доклад «Евразийская интеграция: современность и перспективы развития»

Бусько Виталий Леонидович, Депутат Постоянной комиссии по международным делам и связям с СНГ, профессор

10.40 – 10.45 «О ходе работы II Международной научной конференции «Управление в области таможенного дела»

Мартюшевская Елена Николаевна, старший преподаватель кафедры таможенного дела факультета международных отношений БГУ, магистр юридических наук

11.00-11.30 Кофе пауза

11.30-13.00 Работа секции

13.00-14.30 Подведение итогов конференции

**Участники II Международной научной конференции «Управление в
области таможенного дела»**

1. Adomavičiūtė Danutė, *Mykolas Romeris University associate professor, doctor of social sciences*

Trade Facilitation Measures in the Global Supply Chain.

2. Акименко Константин Викторович, доцент кафедры таможенного дела БНТУ, к.ю.н., доцент

Особенности государственного управления в сфере таможенного дела

3. Ананьева Валентина Николаевна, заместитель начальника УО «Государственный институт повышения квалификации и переподготовки кадров таможенных органов Республики Беларусь»

Совершенствование порядка взаимодействия таможенных органов и участников внешнеэкономической деятельности

4. Асаенок Борис Валерьевич, начальник кафедры специальных дисциплин УО «Государственный институт повышения квалификации и переподготовки кадров таможенных органов Республики Беларусь», кандидат юридических наук, доцент

К вопросу о понятии и содержании правоохранительной деятельности таможенных органов.

5. Болточко Павел Иванович, старший преподаватель кафедры таможенного дела факультета международных отношений Белорусского государственного университета

Управление конфликтами в деятельности таможенного органа.

6. Бровка Геннадий Михайлович, декан ФТУГ Белорусского национального технического университета, к.ю.н., доцент

Таможенно-тарифное регулирование внешнеэкономической деятельности в системе обеспечения экономической безопасности.

7. Гавлуш Марина Владимировна, инспектор отдела кадров и идеологической работы таможни Минск-2

Психологические аспекты управленческих процессов в области таможенного дела

8. Кислая Инна Александровна, заместитель начальника Минской региональной таможни по экономике

Особенности подготовки кадров для работы в экономическом блоке таможенных органов на примере Минской региональной таможни.

9. Кудряшов Никита Георгиевич Белорусский государственный университет

Практика таможенного администрирования транзитных грузовых перевозок в Европейском союзе.

10. Лещенко Снежана Константиновна, доцент кафедры финансового права и правового регулирования хозяйственной деятельности юридического факультета Белорусского государственного университета, к.ю.н., доцент

Определение таможенной стоимости товаров таможенными органами и принципы определения цены на товары для целей налогообложения: сравнительно-правовой анализ.

11. Ляховский Владимир Викторович, доцент кафедры таможенного дела факультета международных отношений Белорусского государственного университета, к.и.н., доцент

Белорусская таможня и формирование ее позитивного имиджа в условиях модернизации государственного аппарата Республики Беларусь

12. Мартюшевская Елена Николаевна, старший преподаватель кафедры таможенного дела факультета международных отношений Белорусского государственного университета, м. ю.н.

Экономические методы управления таможенным делом.

13. Мартюшевская Елена Николаевна, старший преподаватель кафедры таможенного дела факультета международных отношений Белорусского государственного университета, м. ю.н.

Administrative Methods of Management in Sphere of Customs.

14. Матвеева Ольга Петровна, заведующая кафедрой таможенных операций и таможенного контроля факультета таможенного дела Белгородского университета кооперации, к.э.н., доцент

Развитие услуговой деятельности как фактор повышения качества и результативности таможенного администрирования

15. Мешечкина Раиса Петровна, декан факультета таможенного дела *Белгородского университета кооперации*, д.э.н., профессор

Повышение качества управления на основе совершенствования индивидуальной и воспитательной работы в таможенных органах

16. Морозова Оксана Владимировна, заведующая кафедрой таможенного дела, БелГУТ. к.э.н, доцент

Особенности подготовки специалистов таможенного дела в современных условиях глобализации мировой экономики

17. Острога Виктор Александрович, заведующий кафедрой таможенного дела факультета международных отношений Белорусского государственного университета

Учет гендерного аспекта в управлении.

18. Прокушев Евгений Федорович, профессор кафедры таможенных операций и таможенного контроля факультета таможенного дела Белгородский университет кооперации, экономики и права, д.э.н., профессор

Влияние морально-психологического климата в коллективах таможенных организаций на повышение эффективности их деятельности

19. Протащик Татьяна Михайловна, судья *Верховного Суда Республики Беларусь*, к.ю.н.

Проблемы совершенствования таможенного администрирования на современном этапе

20. Сеньков Борис Борисович, заведующий кафедрой таможенного дела ФТУГ БНТУ, к.ю.н., доцент

Влияние нормативных правовых актов на управление персоналом.

21. Сергеев Сергей Петрович, Белорусский государственный педагогический университет им. М. Танка, к. ф. н., доцент

Взаимодействие таможни и бизнеса: международные оценки

22. Романова Марина Евгеньевна, студентка Института магистратуры Московского государственного юридического университета им. О.Е. Кутафина

Таможенные процедуры в таможенном законодательстве Европейского союза.

23. Цыкунов Игорь Владимирович, доцент кафедры финансов Белорусского государственного экономического университета, к.э.н., доцент

Таможенное регулирование международной интернет-торговли

24. Шанец Леонид Игоревич, заместитель начальника факультета №2 – Начальник магистратуры ГУО «Институт пограничной службы Республики Беларусь»

Особенности пограничного контроля на территории БССР в 1920-е гг.

Участие в дискуссии

1. Благоренко Ольга Викторовна, преподаватель кафедры специальных дисциплин УО «Государственный институт повышения квалификации и переподготовки кадров таможенных органов Республики Беларусь»

2. Василевич Григорий Алексеевич, заведующий кафедрой конституционного права юридического факультета Белорусского государственного университета, д.ю.н., профессор, Заслуженный юрист Республики Беларусь

3. Василевич Наталья Ивановна, старший преподаватель кафедры английского языка экономических специальностей факультета международных отношений Белорусского государственного университета

4. Гайчук Татьяна Михайловна, доцент кафедры таможенного дела УО «Государственный институт повышения квалификации и переподготовки кадров таможенных органов Республики Беларусь»

5. Голомидов Константин Эдуардович, начальник отдела идеологической работы Минской региональной таможни

6. Калиберов Андрей Васильевич, доцент кафедры специальных дисциплин УО «Государственный институт повышения квалификации и переподготовки кадров таможенных органов Республики Беларусь»

7. Каменков Виктор Сергеевич, заведующий кафедрой финансового права и правового регулирования хозяйственной деятельности юридического факультета Белорусского государственного университета, д.ю.н., профессор, Заслуженный юрист Республики Беларусь

8. Ковалевич Андрей Викторович студент магистратуры УО «ИПС Республики Беларусь»

9. Крамник Александр Николаевич, профессор кафедры конституционного права юридического факультета Белорусского государственного университета, к.ю.н., доцент

- 10.Макаревич Зоя Ивановна**, старший преподаватель кафедры таможенного дела факультета международных отношений Белорусского государственного университета
- 11.Михалькевич Андрей Владимирович**, начальник таможни Минск-2
- 12.Сиротский Анатолий Николаевич**, профессор кафедры таможенного дела факультета международных отношений Белорусского государственного университета, к.и.н., доцент
- 13.Тамарина Алла Сергеевна**, старший преподаватель кафедры английского языка экономических специальностей факультета международных отношений Белорусского государственного университета
- 14.Чуприс Ольга Ивановна**, заместитель декана по образовательным инновациям и учебно-методической работе юридического факультета Белорусского государственного университета, д.ю.н., доцент
- 15.Ястреб Татьяна Анатольевна**, старший преподаватель кафедры таможенного дела факультета международных отношений Белорусского государственного университета