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# **EURASIAN ECONOMIC COMMISSION: CUSTOMS COOPERATION**

**ANALYTICAL REVIEW**





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Faculty of World Economy and International Affairs

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The research material examines the organizational and legal basis of the functioning of the Customs Cooperation Block of the Eurasian Economic Commission (EEC), its organizational structure, including advisory bodies.

This analytical review contains information on current EEC projects in the field of customs regulation, the results achieved in improving customs administration and trade facilitation, as well as on the evolution of customs infrastructure and strategic directions.

Information is presented on the development directions of international customs cooperation of the Eurasian Economic Union (EEU) within the framework of the customs agenda, including through the development of an effective dialogue between the EEC and the World Customs Organization.

This material was prepared as part of the implementation of the Declarations on the Further Development of Economic Processes within the Eurasian Economic Union until 2030 and for the Period until 2045, the «Eurasian Economic Pathway», in terms of positioning the EEU at the international level.

The conducted research may be useful to a wide range of specialists, as well as to foreign partners of the EEU, studying current issues of the development of Eurasian economic integration and the functioning of the EEU institutions.

It can be used by researchers, teachers, students, postgraduate students, and other categories of students at universities and the WCO regional training centers in the specialties of «Customs» and «Jurisprudence» as well as by specialists of customs and other executive bodies in the EEU Member States.

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## LIST OF ABBREVIATIONS

<b>CCB</b>	Customs Cooperation Block of the Eurasian Economic Commission
<b>Declaration</b>	Declaration on the further development of economic processes within the Eurasian Economic Union until 2030 and for the period up to 2045 «Eurasian Economic Pathway» of December 25, 2023
<b>Departments</b>	Department of Customs Legislation and Law Enforcement Practice, Department of Customs Infrastructure of the Eurasian Economic Commission
<b>WCO</b>	World Customs Organization
<b>FEA</b>	Foreign economic activity
<b>EEU</b>	Eurasian Economic Union
<b>UCTS</b>	Unified Customs Transit System
<b>EEC</b>	Eurasian Economic Commission
<b>IIS</b>	Integrated information system
<b>Commission</b>	Eurasian Economic Commission
<b>Committee</b>	Consultative Committee on Customs Regulation
<b>Memorandum</b>	Memorandum of Understanding between the Eurasian Economic Commission and the World Customs Organization dated June 17, 2016
<b>Minister</b>	Member of the Board (Minister) in Charge of Customs Cooperation of the Eurasian Economic Commission
<b>MDIA</b>	Main Directions of International Activity
<b>Sub-Committee</b>	Sub-Committee on Customs Cooperation and Trade Facilitation (EEU – PRC)
<b>Working group</b>	Working Group on Interaction with the World Customs Organization
<b>Secretariat</b>	Secretariat of the Member of the Board (Minister) in Charge of Customs Cooperation of the Eurasian Economic Commission
<b>Agreement</b>	Agreement on economic and trade cooperation between the Eurasian Economic Union and its Member States, on the one part, and the People's Republic of China, on the other part, dated May 17, 2018
<b>Union</b>	Eurasian Economic Union
<b>AEO</b>	Authorized economic operator
<b>Customs Block</b>	Customs Cooperation Block of the Eurasian Economic Commission
<b>EEU Customs Code</b>	Customs Code of the Eurasian Economic Union

## INTRODUCTION

In 2025, the five year cycle of implementation of the main strategic planning document of the Eurasian Economic Union (hereinafter, the EEU or the Union) for the medium term – the Strategic Directions of Development of Eurasian Economic Integration until 2025 – was completed. This document, approved by the Decision of the Supreme Eurasian Economic Council dated 11 December 2020 № 12, defined the main measures and mechanisms necessary to achieve the goals and objectives set out in the Treaty on the EEU.<sup>1</sup>

A new stage in the development of Eurasian economic integration begins in 2026. This new milestone in the Union's development is based on a decision by the heads of states of the EEU Member States and encompasses a set of measures in the area of customs regulation, the implementation of which will be coordinated and executed by the Customs Cooperation Block (hereinafter, CCB, Customs Block) of the Eurasian Economic Commission (hereinafter, EEC, Commission) in conjunction with the authorized bodies of the Union countries responsible for improving customs administration and trade facilitation.

Thus, the Declaration on the Further Development of Economic Processes within the Eurasian Economic Union until 2030 and for the Period until 2045 «The Eurasian Economic Pathway» of December 25, 2023 (hereinafter, Declaration) defines one of the objectives of the further development of economic integration processes within the Eurasian Economic Union as «the functioning of the EEU as a pole of economic attraction in the international arena through the active development of mutually beneficial relations between the EEU and interested international integration associations and organizations, as well as countries striving for an equal and constructive partnership.

In furtherance of the Declaration, the EEC Council on 25 December 2025 approved a corresponding Action Plan («Roadmap»),<sup>2</sup> which will begin to be implemented in 2026.

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<sup>1</sup> See Decision of the Supreme Council of the EEU of 11.12.2020 № 12 «On the Strategic Directions for the Development of Eurasian Economic Integration until 2025». Alta-Soft. URL: <https://www.alta.ru/tamdoc/20vr0012/>

<sup>2</sup> The EEC Council Resolution № 39 of December 21, 2025, «On the Action Plan (Roadmap) for the Implementation of the Declaration on the Further Development of Economic Processes within the Eurasian Economic Union until 2030 and for the Period until 2045, the Eurasian Economic Pathway». Alta-Soft. URL: <https://www.alta.ru/tamdoc/25s00039/>

In our opinion, the successful implementation of these strategic instruments is possible, among other things, by establishing a fruitful dialogue with foreign partners within the framework of international customs cooperation.

This analytical review examines the activities of the EEC Customs Cooperation Block, its structure, and the functioning of its advisory bodies on the EEU customs matters. Special attention is paid to improving Union law in the area of customs administration and trade facilitation, the achievements of the EEC Customs Block, the digital agenda, and the development of customs infrastructure.

The publication also covers the main areas of work of the Customs Block in international customs cooperation. Considering the importance of the EEU's dialogue with the World Customs Organization (hereinafter, the WCO), a separate paragraph is devoted to the EEC's interaction with the WCO, as well as its work in the WCO technical committees.

To understand the prospects for the development of customs regulation in the EEU Member States in the foreseeable future, the application contains an Action Plan («Roadmap») for the implementation of the Declaration in terms of customs administration until 2030 and for the period until 2045.

We are confident that materials such as this analytical review will positively position the EEU's activities and provide foreign partners and academics with the necessary structured information on the EEC's work in the area of customs administration.

The conducted research may be useful to a wide range of specialists, as well as to the EEU foreign partners, studying the issues of the development of Eurasian economic integration and the functioning of the EEU institutions.

It can be used by researchers, teachers, students, postgraduate students, and other categories of students studying at universities in the specialities of «Customs» and «Jurisprudence», as well as specialists of customs and other executive authorities in the EEU Member States.

## 1. ACTIVITIES OF THE CUSTOMS COOPERATION BLOCK OF THE EURASIAN ECONOMIC COMMISSION

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The Customs Cooperation Block of the Eurasian Economic Commission is one of the key divisions of the Commission, which drafts regulatory legal acts and international treaties, implements international standards to improve the EEU's customs law, and unifies law enforcement practices between the Union's Member States.<sup>1</sup>

The Commission is the permanent regulatory body of the Union, which includes the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan, the Kyrgyz Republic, and the Russian Federation. The Commission's primary objective is to ensure the functioning and development of the Union. The EEU has created a single customs territory and implements uniform customs regulation.

The EEC develops supranational customs regulations. The Commission's legal acts have direct effect throughout the EEU, and Member States implement the EEC's decisions. This ensures the harmonization and unification of customs operations throughout the Union.

The EEC Customs Block is supervised by a Member of the Board (Minister) in Charge of Customs Cooperation (hereinafter, the Minister); its structure includes the Secretariat of the Minister and two departments: the Department of Customs Legislation and Law Enforcement Practice, as well as the Department of Customs Infrastructure<sup>2</sup> (hereinafter, Departments).

Two consultative committees, 16 working groups, 8 expert groups, and 2 subcommittees have been established within the Departments to develop proposals for the EEC Board and to conduct consultations with representatives of national government bodies and the business community in the area of customs regulation and trade facilitation.

The head of the Customs Block and the Departments of the Eurasian Economic Commission interact with authorized national authorities within the framework of their area of activity.

In its work, the Commission's Customs Block maintains a comprehensive dialogue with key partners. The first level of dialogue is intergovernmental, involving building effective collaboration with national authorities in the devel-

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<sup>1</sup> Customs Cooperation. Eurasian Economic Commission. EEC Information Resource. URL : [https://eec.eaeunion.org/commission/direction/tam\\_sotr/](https://eec.eaeunion.org/commission/direction/tam_sotr/)

<sup>2</sup> The functions of the Departments of the Customs Cooperation Block are described in detail in §2.

opment and adoption of decisions in the area of customs administration. The second level of dialogue involves direct engagement with economic operators, participants of foreign economic activity (hereinafter, FEA), and businesses.

The EEC CCB covers a wide range of customs regulation issues. This includes various aspects of legal regulation of relations related to the movement of goods across the Union's customs border, their transportation to the EEU under customs control, temporary storage, customs declaring, release and use in accordance with customs procedures, customs control, and payment of customs duties.<sup>1</sup>

**The Mission** of the Customs Cooperation Block is to ensure the effective functioning of the EEU's single customs space through the development of regulations, the implementation of standards, and the harmonization of practices, as well as the development of dialogue with businesses and foreign partners.

More specifically, this means:

- ensuring uniform and effective application of the EEU law in the field of customs regulation;
- *promoting the simplification and acceleration of customs procedures;*
- *protection of the economic interests of the Member States of the Union and their citizens;*
- *development of international customs cooperation;*
- *promoting the development of economic integration within the EEU by removing barriers and creating conditions for the free movement of goods.*

**The Vision:** By aligning our approaches, we are erasing the boundaries in the interactions between the customs services of the Union Member States and jointly creating a customs space of trust. This will enhance the Union's security and stability, reduce costs for businesses and governments, and enable us to take a leading position in the global customs community.<sup>2</sup>

**The Values of the EEC Customs Block:**

- ✓ Professionalism and responsibility.
- ✓ Striving for development and innovation.
- ✓ Trust and respect.

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<sup>1</sup> Facts and Figures, 2018. Eurasian Integration Library. The EEC Information Resource. URL: [https://eec.eaeunion.org/upload/files/paos/library/ЕЭК%20-%20Брошюра%20\(Цифры%20и%20факты\)\\_разворот.pdf](https://eec.eaeunion.org/upload/files/paos/library/ЕЭК%20-%20Брошюра%20(Цифры%20и%20факты)_разворот.pdf)

<sup>2</sup> Strategy of the Activities of the Customs Cooperation Block until 2025. Moscow, 2025. – P. 4. (Project Manager: Dinara Sekerbayeva, Head of the Advanced Customs Technologies Division of the Department of Customs Legislation and Law Enforcement Practice of the EEC). EEC Information Resource. URL: <https://eec.eaeunion.org/upload/medialibrary/993/STRATEGIYA-2025.pdf>

- ✓ Teamwork.
- ✓ Creativity.
- ✓ Focus on success.
- ✓ Courage and involvement.<sup>1</sup>

The EEC CCB is focused on the key results set out in the Declaration on the Further Development of Economic Processes within the EEU until 2030 and for the Period until 2045 «The Eurasian Economic Pathway», in terms of:

- improving customs regulation, taking into account law enforcement practices;
  - simplification and digitalization of customs administration of transit cargo transportation in international traffic;
  - organizing operational exchange of information between customs services;
  - development of the EEU unified customs transit system, including by connecting interested states that are not members of the EEU to it, in accordance with the law of the Union;
    - convergence of approaches to the implementation of electronic shipping documents in all Member States for the purpose of free movement of goods within the EEU;
    - improving the practice of using navigation seals in mutual trade of certain goods for the purpose of free and accelerated movement of goods;
    - complete elimination of barriers and maximum reduction of exemptions and restrictions on the free movement of goods, services, capital, and labour in the EEU internal market;
    - improving tools for electronic tracking of goods movement and digital labelling of goods using identification tools;
    - development of electronic commerce within the EEU;
    - development of digital technologies in trade, taking into account decisions and achievements at the national level;
    - completion of the creation and ensuring the full functioning of the general processes of the EEU integrated information system;
    - active development of mutually beneficial relations between the Union and interested international integration associations and organizations, as well as countries striving for equal and constructive partnership;

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<sup>1</sup> Strategy of the Activities of the Customs Cooperation Block until 2025. Moscow, 2025. – P. 4. (Project Manager: Dinara Sekerbayeva, Head of the Advanced Customs Technologies Division of the Department of Customs Legislation and Law Enforcement Practice of the EEC). EEC Information Resource. URL: <https://eec.eaeunion.org/upload/medialibrary/993/STRATEGIYA-2025.pdf>.

- positioning the EEU as one of the economic centers for the formation of the integration contour of the Great Eurasian Partnership.

## **THE MAIN TASKS**

- ✓ Development and improvement of the EEU law in the field of customs regulation.
- ✓ Ensuring uniform application of Union law in the field of customs administration.
- ✓ Promoting simplification of customs procedures.
- ✓ Development of international customs cooperation.

### **Priority areas**

- ✓ Formation of modern customs.
- ✓ Information customs technologies.
- ✓ Development of the Union's transit potential.
- ✓ Ensuring a customs space of trust.
- ✓ Customs infrastructure.
- ✓ Regulation of cross-border e-commerce.
- ✓ International partnership.

## **THE PRIORITY AREAS OF WORK**

At this stage of development of integration relations, the following priority areas of work of the EEC Customs Block can be identified:

- ✓ formation and improvement of the EEU customs law, as well as ensuring uniform practice of its application;
- ✓ development of advanced technologies on the unified customs territory of the Union, such as the «single window» mechanism in the system of regulation of foreign economic activity of the EEU Member States, the institute of the authorized economic operator, the system of identification of participants of foreign economic activity, etc.;
- ✓ development and improvement of customs information technologies and general processes within the EEU, providing for information interaction between customs and other government agencies, as well as participants of foreign economic activity;
- ✓ the formation of a coordinated policy among Member States in the area of equipping the EEU external border, the development of standard requirements for elements of customs infrastructure and the arrangement of check-points, and the harmonization of the implementation of modern, efficient technologies;

✓ optimization of traditional practices for the implementation and regulation of foreign economic activity in the territory of the EEU through the transition to electronic interaction, the development and implementation of structures and formats of electronic documents and information in electronic form used for customs purposes;

✓ international customs cooperation;

✓ cooperation with the World Customs Organization and other international specialized structures;

✓ study and analysis of the best global practices and advanced international developments aimed at simplifying customs regulations and formalities, as well as increasing the efficiency of customs control in the implementation of foreign economic activity, with a view to their further implementation in the EEU practice;

✓ ensuring interaction between the EEC and business associations of the EEU states within the framework of the work of the Consultative Committee on Customs Regulation and the Consultative Committee on Interaction of Controlling Authorities at the Customs Border of the EEU;

✓ organization of information interaction between customs authorities of the EEU Member States and other countries;

✓ ensuring the conditions for the functioning, development of unified approaches to the placement, construction, reconstruction, operation, and technical equipment of places where goods are moved across the EEU customs border, free (special) economic zones, temporary storage warehouses, customs warehouses, duty-free shops, and administrative buildings.<sup>1</sup>

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<sup>1</sup> Eurasian Economic Union. Facts and Figures, 2018. Eurasian Integration Library. The EEC Information Resource. – P.60. URL: [https://eec.eaeunion.org/upload/files/paos/library/ЕЭК%20-%20Брошюра%20\(Цифры%20и%20факты\)\\_разворот.pdf](https://eec.eaeunion.org/upload/files/paos/library/ЕЭК%20-%20Брошюра%20(Цифры%20и%20факты)_разворот.pdf)

## 2. ORGANIZATIONAL STRUCTURE



*An organizational structure (scheme)<sup>1</sup>*

The organizational structure of the EEC CCB, as a system of interconnection between its divisions, officials, and employees, includes the following elements:

- 1. Member of the Board (Minister) in Charge of Customs Cooperation.**
- 2. Secretariat of the Member of the Board (Minister) in Charge of Customs Cooperation.**
- 3. The Department of Customs Legislation and Law Enforcement Practice, which includes the following divisions:**
  - ✓ Division of Customs Legislation.
  - ✓ Division of Customs Operations and Customs Control.
  - ✓ Division of Customs Duties, Customs Value and Country of Origin.
  - ✓ Division of Advanced Customs Technologies.
  - ✓ Division of Classification of Goods.

<sup>1</sup> Single Economic Space of Equal Opportunities. Annual Report 2013. Eurasian Economic Commission. – P. 78. URL: [https://eec.eaeunion.org/upload/files/paos/library/report\\_2013.pdf](https://eec.eaeunion.org/upload/files/paos/library/report_2013.pdf)

✓ Division of Risk Analysis and Post-Control.

#### **4. Department of Customs Infrastructure:**

✓ Division of Customs Infrastructure Development.

✓ Division of Customs Information Technology.

✓ Department of Integration of Information Systems of Customs Authorities.

### **Member of the Board (Minister) in Charge of Customs Cooperation of the Eurasian Economic Commission**

The Member of the Board (Minister) in Charge of Customs Cooperation of the EEC ensures the implementation of the Commission's functions in the following areas: customs regulation and customs administration.<sup>1</sup>

In accordance with the law of the Union, the Minister is a Member of the Board of the EEC and is a citizen of the Member State by which he is represented. The head of the Customs Block must have professional training (qualifications) corresponding to the job responsibilities and at least seven years of relevant experience, including at least one year of holding a senior position in government agencies of the EEU Member States. The Minister is appointed by the Supreme Council for a term of four years, with the possibility of extension.<sup>2</sup>

The Minister of Customs Cooperation ensures the implementation of the following functions and powers:

✓ prepares proposals on issues within his competence (customs administration, customs regulation);

✓ reports at meetings of the Board of the Commission and the Council of the Commission on issues within his competence;

✓ coordinates and controls the activities of the Commission's supervised Departments;

✓ prepares draft decisions, orders, and recommendations of the Board of the Commission on issues within his competence;

✓ monitors the implementation by Member States of international treaties that are part of the Union's law on issues within his competence;

✓ monitors the implementation by Member States of the EEC decisions on issues within his competence;

✓ prepares draft expert opinions (in written form) on proposals received by the Commission from Member States on issues within his competence;

<sup>1</sup> See Decision № 14 of the Supreme Council of the EEU dated 25.12.2023 «On the composition and distribution of responsibilities between Members of the Board of the Eurasian Economic Commission». Alta-Soft. URL: <https://www.alta.ru/tamdoc/23vr0014/>

<sup>2</sup> See Articles 31–33 of the Treaty on the Eurasian Economic Union (Astana, May 29, 2014). Alta-Soft. URL: <https://www.alta.ru/tamdoc/14bn0044/>

✓ carries out, within the powers of the EEC Board, interaction with government bodies of Member States on issues within his competence (including requesting information from government bodies of Member States, legal entities, and individuals necessary for the exercise of his powers);

✓ ensures the development of draft international treaties, decisions, orders, and recommendations of the Commission adopted by the Council of the Commission, as well as other documents necessary for the implementation of the powers of the Commission on issues within his competence;

✓ ensures the participation, in accordance with the established procedure, of the supervised Departments of the Commission in the implementation of the regulatory impact assessment procedure;

✓ submits proposals to the Board of the Commission for the establishment of advisory bodies to the Board of the Commission on issues within his competence.<sup>1</sup>

### **The Secretariat of the Member of the Board (Minister) in Charge of Customs Cooperation**

The Secretariat of the Member of the Board (Minister) in Charge of Customs Cooperation of the EEC (hereinafter, Secretariat) is a structural subdivision of the Commission that directly supports the activities of the Minister in implementing the functions of the Commission in the field of customs regulation and customs administration.

The main tasks of the Secretariat are to ensure the execution of the Minister's powers, to support his activities in coordinating and overseeing the work of the Departments; to ensure the Minister's interaction with the structural divisions of the Commission, with the advisory bodies established by the EEC, with the government bodies of the Member States, as well as with international organizations, public associations, and other organizations; and to provide documentation, information-analytical, and organizational-technical support for the Minister's activities in implementing the powers vested in him.<sup>2</sup>

The Secretariat is headed by the Head of the Secretariat, who reports directly to the Member of the Board. The staff of the Minister's Secretariat, in turn, consists of employees who perform the tasks assigned to the Secretariat by the Head of the Customs Cooperation Block.

<sup>1</sup> Article 52 of the Treaty on the Eurasian Economic Union (Astana, May 29, 2014). Alta-Soft. URL: <https://www.alta.ru/tamdoc/14bn0044/>

<sup>2</sup> Regulations on the Secretariat of the Member of the Board (Minister) in Charge of Customs Cooperation of the Eurasian Economic Commission. Approved by Order № 182 of the Chairman of the Eurasian Economic Commission dated June 30, 2017.

One of the significant tasks carried out by the staff of the Minister's Secretariat is to establish effective communication between the Secretariat and the Departments on customs matters, as well as to resolve operational issues when they are considered by the head of the EEC CCB.

## **The Department of Customs Legislation and Law Enforcement Practice**

The Department of Customs Legislation and Law Enforcement Practice is a structural subdivision of the Commission that maintains the activities of the EEC in the area of customs regulation within the EEU.<sup>1</sup>

Among the key functions of the department:

- ✓ preparation of draft international treaties and acts of the Union bodies in the customs sphere in order to ensure uniform customs regulation in the Union;
- ✓ ensuring the formation of uniform law enforcement practices in Member States (including by monitoring the implementation of Union law by the parties);
- ✓ ensuring uniform application of the unified Commodity Nomenclature of Foreign Economic Activity of the Union;
- ✓ formation of a legal basis for the use of advanced customs technologies in the performance of customs operations and customs control;
- ✓ ensuring the implementation of the Main Directions of Development of the «Single Window» Mechanism in the System of Regulation of Foreign Economic Activity;
- ✓ implementation of international cooperation, including the development of bilateral and multilateral cooperation with international and regional organizations and integration associations;
- ✓ ensuring the implementation of legal instruments (international standards) in the field of customs regulation of the World Customs Organization;
- ✓ Coordination of the Commission's interaction with the World Customs Organization and participation in the activities of its working bodies.

The tasks and functions of the department, as well as the functions of the department's divisions, including the procedure for organizing its activities, are set out in detail in the department's regulations.<sup>2</sup>

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<sup>1</sup> Department of Customs Legislation and Law Enforcement Practice. The EEC information resource. URL: [https://eec.eaeunion.org/comission/department/dep\\_tamoj\\_zak/](https://eec.eaeunion.org/comission/department/dep_tamoj_zak/)

<sup>2</sup> Regulations on the Department of Customs Legislation and Law Enforcement Practice. Approved by Order № 491 of the Chairman of the EEC Board dated December 17, 2020, «On Approval of the Regulations on the Department of Customs Legislation and Law Enforcement Practice of the Eurasian Economic Commission». The EEC official resource. URL: <https://eec.eaeunion.org/upload/iblock/d28/vkr2lwbe7pjj88qwf2ol8vepr19d9mt6/dtzpp.pdf>

## **The Department of Customs Infrastructure**

The Department of Customs Infrastructure is a structural subdivision of the EEC, ensuring the development of customs infrastructure at the points of movement of goods across the EEU customs border, the conditions for the functioning of information systems and information technologies of customs authorities of the EEU Member States, and cross-border information interaction in the customs sphere.<sup>1</sup>

Among the key functions of the department:

development of standard requirements for the arrangement and technical equipment of checkpoints;

development and updating of classifiers used in customs documents, requirements for the electronic form of customs documents;

regulatory, methodological, and organizational support for the implementation of general processes in the customs sphere;

organizing information exchange between customs authorities, including with customs services of third countries, conducting negotiations, and concluding international agreements.<sup>2</sup>

The tasks, functions, and rights of this department are set out in the department's regulations.<sup>3</sup>

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<sup>1</sup> Department of Customs Infrastructure. The EEC information resource. URL: [https://eec.eaeunion.org/comission/department/dep\\_tamoj\\_infr/](https://eec.eaeunion.org/comission/department/dep_tamoj_infr/)

<sup>2</sup> Ibid.

<sup>3</sup> Regulations on Department the Customs Infrastructure. Approved by Order № 344 of the Chairman of the EEC Board dated November 8, 2017, «On Approval of the Regulations on the Department of Customs Infrastructure of the Eurasian Economic Commission». The EEC information resource. URL:<https://eec.eaeunion.org/upload/iblock/2c6/s3xqskyl22ob2wd3z-3dkysqzwjijr29t/dti.pdf>

For reference: in accordance with the Treaty on the EEU, the Commission's departments implement the following functions:

- 1) prepare materials, draft decisions, orders, and recommendations on issues of the functioning of the Union (including proposals for concluding international treaties and amending them) for consideration by Members of the Board of the Commission;
- 2) monitor the implementation by Member States of international treaties that are part of the Union law, decisions and orders of the Board of the Commission, the Council of the Commission, the Intergovernmental Council, and the Supreme Council in order to present the results for consideration by Members of the Board of the Commission;
- 3) prepare proposals for consideration by Members of the Board of the Commission based on the results of monitoring and analysis of the legislation of Member States in areas regulated by Union law;
- 4) prepare draft international treaties and other documents necessary for the functioning of the Union;
- 5) interact with government authorities of the Member States;
- 6) prepare draft budgets of the Union and reports on their implementation, develop a draft budget estimate for the Commission, and ensure its implementation;
- 7) ensure that the Commission performs the functions of depository of international treaties within the Union;
- 8) participate in the established manner in the implementation of procedures for assessing regulatory impact and assessing actual impact, and also monitor the implementation of these procedures;
- 9) carry out other functions determined by international treaties that are part of the law of the Union, decisions of the Supreme Council, the Intergovernmental Council, and the Commission (including those aimed at organizing the work of the Union bodies and information and technical support for the activities of the Commission).<sup>1</sup>

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<sup>1</sup> Point 55 of the Regulation on the Eurasian Economic Commission. Appendix № 1 to the Treaty on the Eurasian Economic Union. Alta-Soft. URL: <https://www.alta.ru/tamdoc/14bn0044/>

### 3. CONSULTATIVE BODIES OF THE CUSTOMS COOPERATION BLOCK OF THE EURASIAN ECONOMIC COMMISSION

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#### Consultative committees to the EEC Board

In order to ensure the effective functioning of the Union, the Commission has the right to create advisory bodies to conduct consultations on specific issues for which decision-making is the competence of the Commission.<sup>1</sup>

The Commission Board has the right to establish advisory bodies within the EEC Board, whose activities and operating procedures are determined by relevant regulations approved by the Commission Board. In this case, to consider issues determined by the EEC Council, the relevant advisory body is created by the Commission Board on a mandatory basis.

The advisory bodies to the EEC Board include authorized representatives of government bodies of Member States. At the suggestion of Member States, representatives of the business community, scientific and public organizations, and other independent experts may be included in the advisory bodies to the EEC Board. Within the limits of their authority, the advisory bodies to the EEC Board prepare recommendations for the Commission on matters within their competence.<sup>2</sup>

Consultative and advisory bodies operate within the Customs Cooperation Block.

The main one is *the Consultative Committee on Customs Regulation* (hereinafter, Committee), established by the EEC Board's Decision № 52 of May 31, 2012. The Committee is an advisory body that develops proposals on customs regulation matters, on which the Commission makes decisions within its authority.<sup>3</sup> During Committee meetings, chaired by the Minister, consultations are held on customs regulation matters, proposals for further improvement of customs legislation, draft documents being prepared on customs matters, and improvements to information exchange between customs authorities.<sup>4</sup>

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<sup>1</sup> Point 7 of the Regulation on the Eurasian Economic Commission. Appendix № 1 to the Treaty on the Eurasian Economic Union. Alta-Soft. URL: <https://www.alta.ru/tamdoc/14bn0044/>.

<sup>2</sup> Points 45-46. Ibid.

<sup>3</sup> Point 1 of the Regulation on the Consultative Committee on Customs Regulation. Decision of the Board of the Eurasian Economic Commission of May 31, 2012, № 52 «On the Consultative Committee on Customs Regulation». Alta-Soft. URL: <https://www.alta.ru/tamdoc/12kr0052/>

<sup>4</sup> Information about the Consultative Committee on Customs Regulation. EEC information resource. URL: [https://eec.eaeunion.org/commission/department/dep\\_tamoj\\_zak/informatsiya-o-konsultativnom-komitete.php](https://eec.eaeunion.org/commission/department/dep_tamoj_zak/informatsiya-o-konsultativnom-komitete.php)

Within the framework of the Committee, expert and working groups may be created from among representatives of the authorized bodies of the Parties, whose competence includes issues in individual areas of customs regulation, international employees of the Commission, as well as independent experts who are not civil servants, and international employees of the Commission, and who possess the necessary qualifications and professional skills.<sup>1</sup>

The Consultative Committee included representatives of various government agencies (ministries of economy, finance, customs services, etc.) and representatives of the business communities of the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan, the Kyrgyz Republic, and the Russian Federation.

Consultations with authorized bodies and business representatives from Armenia, Belarus, Kazakhstan, Kyrgyzstan, and Russia aim to improve customs administration, promote consideration of the interests of producers, trade, and transport when establishing customs regulations, and implement the most advanced customs technologies.<sup>2</sup>

For reference: the main tasks of the Committee are:

- consideration of issues related to the assessment of the state and development of ways to improve the customs legislation of the Customs Union (hereinafter, customs legislation of the CU);
- development of coordinated actions of the authorized executive bodies of the Member States of the Customs Union (hereinafter, authorized bodies of the Parties), as well as consideration of issues arising in the practical implementation of the provisions of the CU customs legislation;
- consideration of proposals and development of recommendations for improving customs administration, including on issues of applying customs procedures, conducting customs control, developing and using customs infrastructure, except for issues related to the arrangement and equipping of checkpoints across the customs border of the Customs Union;
- consideration of analytical materials and proposals based on the results of monitoring of acts of the CU customs legislation;
- preparation of relevant opinions on draft decisions and recommendations of the Commission on customs regulation;

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<sup>1</sup> Item 7. Regulations on the Consultative Committee on Customs Regulation. Decision of the Board of the Eurasian Economic Commission of May 31, 2012, № 52 «On the Consultative Committee on Customs Regulation». Alta-Soft. URL: <https://www.alta.ru/tamdoc/12kr0052/>

<sup>2</sup> Information about the Consultative Committee on Customs Regulation. The EEC information resource. URL: [https://eec.eaeunion.org/comission/department/dep\\_tamoj\\_zak/informatsiya-o-konsultativnom-komitete.php](https://eec.eaeunion.org/comission/department/dep_tamoj_zak/informatsiya-o-konsultativnom-komitete.php)

- development of recommendations for resolving problematic situations identified as a result of the analysis of the practical application of acts of the CU customs legislation, including the amendment or cancellation of international treaties of the CU and decisions of the Commission;
- consideration of unresolved disagreements between the authorized bodies of the Parties on draft decisions and recommendations of the Commission;
- improving information exchange between customs authorities of the Member States of the Customs Union;
- consideration of other issues in the field of customs regulation.<sup>1</sup>

An equally important advisory body of the Commission is *the Consultative Committee on the Interaction of Control Authorities at the Customs Border of the EEU*.<sup>2</sup> Its main tasks are:

- analysis of law enforcement practices of state control in places of movement;
- consideration of proposals aimed at the uniform application by regulatory bodies of forms of state control and information technologies used for its implementation;
- consideration of proposals for improving the arrangement and technical equipment of places of movement for conducting state control, as well as for the use of information technologies in the implementation of control operations;
- development of proposals on issues of interdepartmental information interaction, taking into account the specifics of the information resources used by Member States in conducting state control; construction and reconstruction of places of movement for conducting state control; settlement of disagreements arising during the preparation of draft decisions and recommendations of the Board of the Commission on issues of conducting state control;
- development of a risk management system to identify risk areas and measures to minimize risks during state control at the customs border of the Eurasian Economic Union.<sup>3</sup>

<sup>1</sup> Point 4 of the Regulation on the Consultative Committee on Customs Regulation. Decision of the Board of the Eurasian Economic Commission of May 31, 2012, № 52 «On the Consultative Committee on Customs Regulation». Alta-soft. URL: <https://www.alta.ru/tamdoc/12kr0052/>

<sup>2</sup> Decision of the EEC Board of 02.12.2013 № 283 «On the establishment of the Consultative Committee on the Interaction of Regulatory Authorities at the Customs Border of the Eurasian Economic Union, Amending the Regulation on the Consultative Committee on Customs Regulation, and Recognizing as Invalid Certain Decisions of the Customs Union Commission». Alta-Soft. URL: <https://www.alta.ru/tamdoc/13kr0283/>

<sup>3</sup> Point 12. Regulations on the Consultative Committee for Interaction of Regulatory Authorities at the Customs Border of the Eurasian Economic Union. Approved by the decision of the EEC Board of December 2, 2013, № 283. Alta-Soft. URL: <https://www.alta.ru/tamdoc/13kr0283/>

## **Consultative and advisory bodies administered by the Department of Customs Legislation and Law Enforcement Practice**

1. Working Group on Improving Customs Operations in Relation to Goods for Personal Use Transported by Individuals under the Consultative Committee on Customs Regulation.

2. Working Group under the Consultative Committee on Customs Regulation on the Development of the Institution of the Authorized Economic Operator in the Member States of the Eurasian Economic Union.

3. Working Group under the Consultative Committee on Customs Regulation to Improve the Procedure for Customs Operations in Relation to Express Cargo and International Postal Items.

4. Expert Group on Customs Payments under the Consultative Committee on Customs Regulation.

5. Expert Group on Customs Value Issues under the Consultative Committee on Customs Regulation.

6. Expert Group on Origin of Goods under the Consultative Committee on Customs Regulation.

7. Working Group on Customs Declaring under the Consultative Committee on Customs Regulation.

8. Working Group on the Application of the Customs Procedure of Temporary Importation (Admission) under the Consultative Committee on Customs Regulation.

9. Working Group for the Development of a Set of Measures to Combat the Import into the Customs Territory of the Eurasian Economic Union and the Subsequent Circulation of Illegal Tobacco and Nicotine-Containing Products on the Market of the Eurasian Economic Union under the Consultative Committee on Customs Regulation of the Eurasian Economic Commission.

10. Working Group for Consideration of Issues of Application (Improvement of Regulation) of the Customs Procedure of Customs Transit in the Eurasian Economic Union under the Consultative Committee on Customs Regulation.

11. Working Group on Improving Customs Regulation in the Eurasian Economic Union.<sup>1</sup>

12. Expert Group Established under the Working Group on Improving Customs Regulation in the Eurasian Economic Union.

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<sup>1</sup> Order of the EEC Board № 125 of September 15, 2020, «On the Working Group on Improving Customs Regulation in the Eurasian Economic Union». Alta-Soft. URL: <https://www.alta.ru/tamdoc/20r00125/>

13. Working Group on the Development of Priority Instruments for the Implementation of the «Single Window» Mechanism in the System of Regulation of Foreign Economic Activity.<sup>1</sup>

14. Working Group on Interaction with the World Customs Organization.<sup>2</sup>

15. Working Group on Determining General Principles and Approaches to Establishing Liability for Failure to Comply with the Requirements of the EEU Law in the Field of Customs Regulation.<sup>3</sup>

16. Working Group on Customs Cooperation and Trade Facilitation.<sup>4</sup>

17. Sub-Committee on Customs Cooperation and Trade Facilitation (EEU – People’s Republic of China).<sup>5</sup>

18. Subcommittee on Customs Cooperation (EEU – Iran).

### **Advisory and consultative bodies administered by the Department of Customs Infrastructure**

1. Working Group under the Consultative Committee on Customs Regulation on the Development of an Electronic Information Exchange System for the Implementation of the Agreement on the Exchange of Information on Goods and Means of International Transport Moved across the Customs Borders of the Eurasian Economic Union and the People's Republic of China, dated June 6, 2019.

2. Working Group under the Consultative Committee on Customs Regulation on the Development of an Electronic Information Exchange System for

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<sup>1</sup> Order of the EEC Board № 79 of May 17, 2022, «On the Working Group on the Development of Priority Instruments for the Implementation of the «Single Window» Mechanism in the Foreign Economic Activity Regulation System». Alta-Soft. URL: <https://www.alta.ru/tamdoc/22r00079/>

<sup>2</sup> Order of the EEC Board № 55 of March 29, 2022, «On the Working Group on Interaction with the World Customs Organization». Alta-Soft. URL: <https://www.alta.ru/tamdoc/22r00055/>

<sup>3</sup> Order of the EEC Board № 123 of August 2, 2022, «On the Working Group on Defining General Principles and Approaches to Establishing Liability for Failure to Comply with Eurasian Economic Union Customs Regulation Requirements». Alta-Soft. URL: <https://www.alta.ru/tamdoc/22r00123/>

<sup>4</sup> Established in accordance with paragraph 5.3 of Protocol № 22-AC of June 22, 2021, of the meeting of the Eurasian part of the Joint Commission on the implementation of the Agreement on Economic and Trade Cooperation between the Eurasian Economic Union and its Member States, on the one Part, and the People’s Republic of China, on the Other Part, dated May 17, 2018.

<sup>5</sup> Article 6.24 of the Agreement on Economic and Trade Cooperation between the Eurasian Economic Union and its Member States, on the one Part, and the People's Republic of China, on the Other Part, dated May 17, 2018. Alta-Soft. URL: <https://www.alta.ru/tamdoc/18bn0054/>

the Implementation of Article 7.7 of the Interim Agreement Leading to Formation of a Free Trade Area between the Eurasian Economic Union and Its Member States, on the One Part, and the Islamic Republic of Iran, on the Other Part, dated 17 May 2018.

3. Working Group under the Consultative Committee on Customs Regulation on the Development of a System of Electronic Exchange of Customs Information with the Republic of Uzbekistan.

4. Expert Group for the Development of an Integrated Information System of the Union (hereinafter, IIS) in Terms of General Processes in the Customs Sphere under the Consultative Committee on Customs Regulation.

5. Expert Group on the Development of Structures and Formats of Customs Documents and Information Submitted in Electronic Form under the Consultative Committee on Customs Regulation.

6. Expert Group for the Development of Temporary Integration Technical Solutions for Transportation Using Navigation Seals under the Consultative Committee on Customs Regulation.<sup>1</sup>

7. Expert Group on Customs Classifiers under the Advisory Committee on Customs Regulation.

8. Working Group under the Consultative Committee on Customs Regulation on the Development of an Electronic Information Exchange System with the Socialist Republic of Vietnam.

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<sup>1</sup> Advisory committees of the EEC Board. Official EEC website. URL: <https://eec.eaeunion.org/comission/konsultativnye-organy/index.php>

#### 4. ACTUAL PROJECTS OF THE CUSTOMS COOPERATION BLOCK OF THE EEC

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- ✓ Development of international partnerships.
- ✓ Interaction with the World Customs Organization.
- ✓ Development of a unified customs transit system.
- ✓ Implementation of advanced customs technologies.
- ✓ Development of a «single window» mechanism in the foreign trade regulation system.
  - ✓ Regulation of cross-border e-commerce.
  - ✓ Improvement of customs operations when placing goods under customs procedures.
    - ✓ Improvement of the institution of the AEO.
    - ✓ Improvement of the institution of customs declaring.
    - ✓ Improvement of the collection of customs duties, taxes, special, anti-dumping, and countervailing duties in the Union.
    - ✓ Definitions of common principles and approaches to establishing liability for failure to comply with the requirements of Union law in the field of customs regulation.
      - ✓ Work on issues of classification of goods.
      - ✓ Control of customs value of tax-intensive goods.
      - ✓ Monitoring of customs declaring.
      - ✓ Monitoring the implementation of the Union's laws by the EEU Member States and analysis of law enforcement practices.
      - ✓ Development of customs infrastructure.
      - ✓ Unification of technologies and technical solutions used in customs operations and customs control.
      - ✓ Organization of interstate interaction of information systems of customs authorities of the Union Member States, development of information exchange between the customs authorities of the Union Member States and the customs authorities of third countries.

## 5. IMPROVEMENT OF CUSTOMS REGULATION. RESULTS ACHIEVED

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The Treaty on the Union provides that uniform customs regulation is carried out in accordance with the Customs Code of the EEU and international treaties and acts regulating customs legal relations that constitute the law of the Union, as well as in accordance with the provisions of the Treaty on the Union.<sup>1</sup>

The establishment of a unified customs regulation of the EEU was preceded by the formation of the Customs Union, which provided for the creation of a single customs territory within which customs duties and non-tariff regulation measures were not applied to mutual trade in goods. Since July 2010, the main codified act of the Member States of the Customs Union regulating legal relations related to the movement of goods across the customs border of the Customs Union has been the Customs Code of the Customs Union.<sup>2</sup>

At the time the EEU began operating, written customs declarations were used in the Union, with the simultaneous submission of an electronic copy of the customs declaration to the customs authority (electronic processes duplicated paperwork). There was no option for the automatic release of goods, and the submission of a customs declaration was accompanied by the submission to the customs authority of the documents based on which it was completed, etc.

As part of the functioning of the EEU, a new Customs Code of the Eurasian Economic Union (hereinafter, EEU CC) came into force in January 2018.<sup>3</sup> It summarizes the practice of customs administration in the Customs Union, takes into account the provisions of international conventions on customs issues, the obligations of the EEU Member States within the framework of the World Trade Organization, the World Customs Organization, and lays out advanced approaches to customs regulation that take into account the current level of trade development.

Among the new approaches successfully operating today are the priority of electronic customs declaring; the introduction of technologies for the auto-

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<sup>1</sup> Article 32 of the Treaty on the Eurasian Economic Union. Alta-Soft. URL: <https://www.alta.ru/tamdoc/14bn0044/>

<sup>2</sup> Customs Code of the Customs Union. Appendix to the Treaty on the Customs Code of the Customs Union, adopted by Decision № 17 of the Interstate Council of the Eurasian Economic Community (the supreme body of the Customs Union) at the level of heads of state on November 27, 2009. Alta-Soft. URL: <https://www.alta.ru/tamdoc/09a00etk/>

<sup>3</sup> Customs Code of the Eurasian Economic Union. Appendix 1 to the Treaty on the Customs Code of the Eurasian Economic Union (Signed in Moscow on April 11, 2017). Alta-Soft. URL: <https://www.alta.ru/tamdoc/16bn0124/>

matic registration of customs declarations and the automatic release of goods; a significant reduction in the time required to release goods to four hours; the improvement of the AEO institute, and many others. The innovations embodied in the EEU Customs Code are related to the introduction of modern electronic technologies into customs administration, the displacement of paperwork, and the maximum digitalization of all processes.

The main effect that has been achieved is the provision of uniform customs regulation within the Union through the comprehensive legal regulation of relations related to the establishment of the procedure and conditions for the movement of goods across the customs border of the EEU, their presence and use on the customs territory of the EEU or beyond its borders, the procedure for carrying out customs operations related to the arrival of goods on the EEU customs territory, their departure from the EEU customs territory, temporary storage of goods, their customs declaring and release, the procedure for paying customs duties, special, anti-dumping, compensatory duties, as well as the procedure for conducting customs control.

The legal framework in the area of customs regulation has been almost completely updated; thus, in the period from 2015 to 2026, the Commission adopted approximately 730 acts of the EEU bodies.

The provisions of the EEU Customs Code have been logically developed in the Commission's decisions, including those regulating the application of customs procedures and the payment of customs duties, creating clear rules for the movement of goods across the customs border and their use within (outside) the customs territory of the Union, as well as the application of modern digital technologies in all processes related to customs declaring and customs control.

To establish uniform rules for the customs declaring of goods within the Union, acts of the Commission have been adopted, including those aimed at monitoring the labelling of goods, introducing measures to protect the domestic market, prohibitions and restrictions, applying benefits, as well as ensuring the traceability of goods, single-time submission of information, and information exchange between government agencies.

Rules for declaring express cargo were approved, ensuring modern customs administration of this category of goods in conditions of the rapid growth of online commerce. This experience was used to prepare the legal framework for a pilot project (experiment) in the field of foreign e-commerce in the Union Member States.

In order to ensure uniform approaches to the classification of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity of the EEU and, as a consequence, the uniform application of customs tariff and

non-tariff regulation measures, prohibitions, and restrictions within the Union, the Commission has adopted 228 decisions on the classification of particular types of goods during its period of operation. The AEO institution has been modernized, based on international standards, relying on general rules and ensuring the provision of 17 special simplifications (customs benefits) to businesses.

A fundamentally new legal framework has been developed for this purpose (a chapter of the EEU Customs Code and 6 acts of the Commission). Such an important condition as financial solvency has been introduced into the practice of registry activities. The AEOs of the Union Member States are recognized throughout the customs territory of the EEU, regardless of their place of registration, significantly expanding the integration effect and reducing business costs. The possibility of mutual recognition of the AEOs with other countries, providing simplifications (benefits) for our businesses outside the EEU, is enshrined for the first time in the EEU Customs Code. Therefore, work on corresponding agreements with other countries will continue in the future. This cutting-edge area, actively developing worldwide, will help advance the interests of exporters of the Union's Member States.

As the EEU approaches its 10th anniversary, integration processes in the area of customs regulation have entered a new stage – the stage of integration at the level of information systems and information (digital) technologies.

Today, digital integration processes in the customs sector within the EEU are highly developed. Customs operations utilize 18 unified electronic document structures approved by the Commission, as well as 27 unified classifiers for completing electronic documents. These structures and classifiers provide unified approaches to electronic customs operations for goods declaring, including for E-commerce goods.

Promising areas of work include the development, coordination, and future use of a system of performance indicators for customs administrations, including those characterizing the quality of customs administration in terms of achieving a unified standard of customs administration.<sup>1</sup>

In order to fully implement the EEU's current law, it is necessary:

– further improvement of the EEU customs legislation based on the analysis of the best practices of the EEU Member States in the customs sphere and international standards;

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<sup>1</sup> See *Davydov R.V.* Improvement of customs administration in accordance with the EEU Development Strategy until 2025 // *Bulletin of St. Petersburg University. Economics.* 2022. № 38(2). – P. 200.

– ensuring a unified standard for carrying out customs operations and customs control, including through the unification of the risk management process for individual (agreed) risk areas;

– development of the AEO institution by providing new benefits, increasing the efficiency of applying existing simplifications, and concluding agreements on mutual recognition of the AEO.

Further integration development in the customs sphere will be carried out through the creation of a program for the development of information technologies for customs authorities, the creation and development of electronic declaring centers, the prompt exchange of information between the customs services of the Member States using the EEU Integrated Information System through the implementation of common EEU processes, and the development of digital technologies in the field of transportation of goods under customs control.

The implementation of all the above measures will reduce barriers and business costs when exporting and importing goods, as well as ensure highly efficient, «intelligent» («smart»), predictable, and «invisible» customs regulation for businesses and will contribute to the efficient functioning of the domestic market.

## 6. CUSTOMS INFRASTRUCTURE AND INFORMATION TECHNOLOGY

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In the context of Eurasian integration, the importance of unifying infrastructure and information and communication processes in the customs sphere cannot be overestimated.

The development of customs infrastructure is carried out in accordance with the norms of the EEU Customs Code and international treaties and acts regulating customs legal relations that constitute the law of the Union.

The main tasks in this area include:

- ✓ improvement and development of common approaches to the development of customs infrastructure of the EEU Member States;

- ✓ implementation of customs control at the external border of the customs territory of the Union using technical means of customs control.

Coordinated functioning of the customs services of the EEU Member States and increased efficiency of customs operations are possible if a modern customs infrastructure is organized and developed.

The Commission, in conjunction with the Union's Member States, is working to develop common approaches to implementing customs control at the Union's external border. Standard technical requirements have been developed for elements of customs infrastructure located at points where goods cross the EEU customs border (for example, radiation monitoring systems; inspection systems for persons, baggage, and carry-on baggage).

The strategic goal of developing customs infrastructure at the points where goods are moved across the customs border of the EEU Member States is to protect the national interests of the EEU Member States and to maximize the facilitation of foreign trade activities by improving the quality and effectiveness of customs administration at the points where goods are moved across the EEU customs border while maintaining high efficiency in all forms of state control.<sup>1</sup>

To organize regular consolidated information exchange between the customs services of the EEU Member States and the customs services of third countries, using approaches, rules, and technical specifications common to all Member States, international agreements are concluded with third parties. The

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<sup>1</sup> Customs Cooperation. Eurasian Economic Union. Facts and Figures. 2020. EEC Information Resource. – P. 14. URL: [https://eec.eaeunion.org/upload/files/paos/library/3264\\_ЕЭК\\_ЦИФ%20-%20таможенное%20сотр-во.pdf](https://eec.eaeunion.org/upload/files/paos/library/3264_ЕЭК_ЦИФ%20-%20таможенное%20сотр-во.pdf)

Commission coordinates the process of organizing information exchange and implementing it using the Union's IIS.

Significant effects from the implementation of customs information exchange can be identified as indicators such as the unambiguous identification of goods being transported, increased reliability of goods declaring and transparency of trade flows, acceleration of customs operations and increased efficiency of customs control, detection, suppression and prevention of violations of legal norms, reduction in the supply of counterfeit goods, improvement in the quality of collection and comparison of customs statistics, as well as identification of the causes of discrepancies in statistical data in trade.

Work is currently underway to implement the exchange of information between the customs services of the EEU Member States and the customs services of the People's Republic of China, the Socialist Republic of Vietnam, and the Islamic Republic of Iran.

In matters of developing information interaction with customs authorities of third countries, promising areas appear to be the conclusion of new and expansion of the scope of application of already concluded international agreements, the practical implementation of information exchange on a regular basis, and the use of the information received in the daily activities of customs services.

Within its mandate, the Commission monitors the state of the customs border equipment of the EEU Member States. The external border of the EEU Member States runs through a significant part of the Eurasian continent. The purpose of monitoring the equipment of the EEU customs border is to harmonize and standardize the activities of the customs authorities of the EEU countries in the area of development and technical equipment of points where goods cross the EEU customs border and to improve the efficiency of customs control.<sup>1</sup>

Another key area of unification is the rules for creating electronic customs documents. This allows all stakeholders, regardless of the customs authorities of which Member State the information is submitted to, to use uniform rules for creating electronic documents.

Despite the significant degree of unification already achieved, all the listed areas of integration have great potential for development.<sup>2</sup>

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<sup>1</sup> Customs Cooperation. Eurasian Economic Union. Facts and Figures. 2020. EEC Information Resource. – P. 14. URL: [https://eec.eaeunion.org/upload/files/paos/library/3264\\_ЕЭК\\_ЦИФ%20-%20таможенное%20сотр-во.pdf](https://eec.eaeunion.org/upload/files/paos/library/3264_ЕЭК_ЦИФ%20-%20таможенное%20сотр-во.pdf)

<sup>2</sup> Ibid. – P. 4.

## 7. DIGITAL AGENDA

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Actual issues on the EEU customs agenda include improving customs administration, developing digital («smart») customs, exchanging experience in implementing advanced digital technologies in modern customs operations, developing a «single window» mechanism, modern customs infrastructure and information exchange, improving the customs transit system, and trade facilitation.

The EEC, together with the Union's Member States, is working to improve customs regulation. The EEU projects include a «single-window» mechanism, a unified customs transit system, a mechanism for tracking goods using navigation seals, the development of modern customs infrastructure, and an intelligent («smart») border crossing point. These projects address current challenges and are designed to ensure the unimpeded movement of goods both within and beyond the Eurasian space.

The goal of these projects is to change approaches to customs regulation – to create a qualitatively new, effective, yet not burdensome for business, customs regulation supported by modern information technology.

The EEU Customs Code, which entered into force on January 1, 2018, established electronic form of customs declaring as a priority. Over the past two years, the Commission has approved the structures of all electronic customs declarations, in accordance with which all information processes in customs information systems are implemented.

During this same period, Decision № 12 of the Supreme Eurasian Economic Council of October 11, 2017, approved the Key Directions for the Implementation of the Digital Agenda of the Eurasian Economic Union until 2025.<sup>1</sup> These two regulatory acts of the Union served as the basis for the development of new approaches and requirements for organizing information exchange between customs information systems based on national digital customs platforms.<sup>2</sup>

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<sup>1</sup> Decision of the Supreme Council of the EEU of October 11, 2017, № 12, «On the Main Directions for the Implementation of the Digital Agenda of the Eurasian Economic Union until 2025». Alta-Soft. URL: <https://www.alta.ru/tamdoc/17vr0012/>

<sup>2</sup> Strategy of the Customs Cooperation Block until 2025. Moscow, 2025 (Project Manager: D.K. Sekerbayeva, Head of the Advanced Customs Technologies Division, Department of Customs Legislation and Law Enforcement Practice, EEC). EEC Information Resource. URL: <https://eec.eaeunion.org/upload/medialibrary/993/STRATEGIYA-2025.pdf>

In this regard, customs services must keep pace with the advances of the business community, building interactions based on the use of digital technologies and data sharing in a single digital space with the ability to delegate certain functions to information systems, which in turn will improve security, reduce costs, and thereby stimulate economic growth.

Thus, the EEC CCB faces an important task: to develop a new customs operating model, as well as a general and strategic vision for addressing current challenges to ensure free movement of goods and economic security.<sup>1</sup>

The legal foundations for E-customs in the Union Member States are laid out in the modernized 2018 EEU Customs Code, which defines such important principles as electronic customs declaring, automatic registration of customs declarations, and automatic release of goods. The ability to submit declarations for goods without providing documents confirming the information declared in the customs declaration has been implemented, and a mechanism for using the «single window» principle has been established. One of the most important objectives is to expand the use of digital technologies in customs regulation, ensuring automated customs operations without the involvement of officials. Thus, the goal is to make customs control less visible to businesses and less costly for both government agencies and businesses.<sup>2</sup>

The following projects, related to the development of «smart» customs and the digitalization of customs authorities, are being successfully implemented within the Union.

**Single Window.** The Commission, in conjunction with the Union's Member States, is working to *develop national «single window» mechanisms* based on common rules and standards.

The project's goal is to change approaches to customs regulation – to create a qualitatively new, effective, yet not burdensome customs regulation for businesses, supported by modern information technology.

The project addresses current challenges and aims to ensure the unimpeded movement of goods both within and beyond the Eurasian space by:

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<sup>1</sup> Strategy of the Customs Cooperation Block until 2025. Moscow, 2025 (Project Manager: D.K. Sekerbayeva, Head of the Advanced Customs Technologies Division, Department of Customs Legislation and Law Enforcement Practice, EEC). EEC Information Resource. URL: <https://eec.eaeunion.org/upload/medialibrary/993/STRATEGIYA-2025.pdf>

<sup>2</sup> *Dubrovskaya T.V.*, «Improving Customs Regulation in the EEU at the Current Stage». Transcript of a speech from the roundtable discussion «EEU 2021 – Working Without Borders», held as part of the International Congress of EEU Entrepreneurs, June 2021. URL: <https://customs-academy.net/?p=15831>

✓ collection of data contained in commercial, transport, and other documents mediating the process of delivery of goods on a «single window» platform based on the principle of data sharing by all regulatory authorities, as well as by participants of foreign economic activity;

✓ a single virtual information space of data (data pipeline) designed to ensure cross-border data exchange;

✓ optimized business processes during customs operations and customs control.<sup>1</sup>

To date, *the significant results of the work carried out by the Commission* in cooperation with Member States include:

✓ the existence of a Reference Model of a National Single Window Mechanism as a basic document serving as a guide for Member States in building their national single windows based on uniform requirements and principles;<sup>2</sup>

✓ the presence of functioning information systems (portals) implementing the national «single window» mechanism.

The Union countries have adopted strategic documents aimed at the full-scale digitalization of customs authorities and the creation of intelligent («smart») checkpoints.

**Unified Customs Transit System.** Active work is currently underway *to develop a unified customs transit system* (hereinafter, UCTS) within the Union, one element of which is a mechanism for tracking the transport of goods using navigation seals. In April 2023, the Agreement on the Use of Navigation Seals in the EEU for Tracking Shipments, signed on 19 April 2022, entered into force.<sup>3</sup> This agreement provides for the tracking of goods under customs control, as well as certain goods transported under the customs transit procedure and the customs export procedure, using navigation seals. The agreement also provides for the possibility of applying seals on the territory of a third party.

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<sup>1</sup> Davydov R.V., Mozer S.V. Advanced Customs Technologies (International Legal Aspect): Guide / R.V. Davydov, S.V. Mozer. M.: National Research University Higher School of Economics, 2025. 104 p. – P.22. URL: [https://customs-academy.net/wp-content/uploads/2025/12/Guide-ACT\\_Davydov-Ruslan\\_Mozer-Sergei\\_2025.pdf](https://customs-academy.net/wp-content/uploads/2025/12/Guide-ACT_Davydov-Ruslan_Mozer-Sergei_2025.pdf)

<sup>2</sup> See the Decision of the Eurasian Intergovernmental Council of April 30, 2019 № 6 «On the Description of the Reference Model of the National Single Window Mechanism in the Foreign Economic Activity Regulation System Activities». Alta-Soft. URL: <https://www.alta.ru/tamdoc/19ms0006/>; Decision of the Supreme Council of the EEU dated May 8, 2015, № 19, «On the Action Plan for the Implementation of the Main Directions for the Development of the Single Window Mechanism in the System of Regulation of Foreign Economic Activity». Alta-Soft. URL: <https://www.alta.ru/tamdoc/15vr0019/>

<sup>3</sup> Agreement of April 19, 2022, on the Use of Navigation Seals for Tracking Shipments in the Eurasian Economic Union. URL: <https://www.alta.ru/tamdoc/22bn0065/>

Another instrument for developing the UCTS is *the Agreement on a Unified Customs Transit System between the EEU and a third party(ies)*.<sup>1</sup> One of the most important objectives in this area is to ensure the openness of the Union's transit system, allowing interested countries that are not members of the Union to join it. This envisions the possibility of using a single electronic customs document for the entire transit of goods, effectively creating a single transit space for all participants in the Union's transit system.

**Navigation seals.** A key step in the development of the Union's transit potential is the adoption of the Agreement on the Use of Navigation Seals in the EEU for Tracking Shipments.

The Agreement applies exclusively to transportation carried out within the territories of two or more Union Member States. This Agreement is the fundamental document that introduces the regulation of a new institution for controlling the transportation of goods and vehicles within the Union – «navigation seals».<sup>2</sup>

The agreement is aimed at minimizing government control measures during the transportation of goods (during transit, export, and within the framework of mutual trade) and ensuring their legal circulation.

Overall, the implementation of the Agreement will simplify and expedite the process of delivering goods to the recipient by minimizing government control measures and, consequently, reducing business overhead costs, primarily the time that carriers currently lose due to physical inspections by various regulatory authorities.

The implementation of a mechanism for tracking the transport of goods using navigation seals within the Union will expedite the delivery of goods to recipients, including by minimizing inspections of goods during transportation at internal border crossings, and will also reduce business overhead costs.

The dynamic **development of modern customs infrastructure** at checkpoints, the use of information technology, the use of modern technical complexes, and their integration into a unified digital («smart») customs ecosystem facilitate the development of seamless logistics, a secure supply chain, and the growth of international shipping volumes.

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<sup>1</sup> Agreement on a Unified Customs Transit System between the Eurasian Economic Union and a Third Party (Third Parties) (St. Petersburg, December 26, 2024). Alta – Soft . URL: <https://www.alta.ru/tamdoc/24bn0222/>

<sup>2</sup> Davydov R.V., Mozer S.V. Advanced Customs Technologies (International Legal Aspect): Guide / R.V. Davydov, S.V. Mozer. M.: National Research University Higher School of Economics, 2025. 104 p. – P.24. URL: [https://customs-academy.net/wp-content/uploads/2025/12/Guide-ACT\\_Davydov-Ruslan\\_Mozer-Sergei\\_2025.pdf](https://customs-academy.net/wp-content/uploads/2025/12/Guide-ACT_Davydov-Ruslan_Mozer-Sergei_2025.pdf)

**Smart (intelligent) checkpoint.** The EEC is paying close attention to the development of infrastructure at customs border crossing points within the EEU. Together with the Union's customs services, the necessary measures are being implemented to establish uniform, mandatory requirements for customs infrastructure within the Union's external borders for all Union countries.

The Union is following international experience in equipping and developing checkpoints, and there are good examples of successful implementations in the Union Member States. The goal is to consolidate the existing experience of the Eurasian «five» countries and best global practices and ensure their uniform application throughout the Union.

To ensure the seamless movement of goods, it is necessary to simultaneously develop the physical infrastructure of border crossing points and implement digital technologies. Priority should be given to organizing operations at border crossing points located along international transport corridors running through the EEU.

In this context, the development and implementation of a «smart» checkpoint model is a pressing issue. The architecture of a «smart» checkpoint consists of information technology elements optimally designed and adapted to the conditions of each specific checkpoint, taking into account the mode of transport. Inspection and screening systems, weighing and gauging systems, a vehicle registration plate recognition system, and a fissile and radioactive material detection system are the key elements whose operation will be integrated into a unified information space at checkpoints.

#### **Development of the institution of cross-border e-commerce**

To regulate legal relations associated with the development of e-commerce, the EEC, together with authorized bodies of EEU Member States, developed legal instruments. As a consequence, significant results were achieved.

First, *a project management mechanism for cross-border e-commerce* (high-level working group and expert subgroups) was established.

In 2022, the EEC Board approved a Draft Protocol Amending the Treaty on the EEU Customs Code.<sup>1</sup> The Protocol provides for the creation of a new legal institution and activity in the field of customs regulation: an e-commerce operator, which will comprehensively handle the logistics of goods purchased by

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<sup>1</sup> Order of the EEC Board of August 16, 2022, № 132, «On the Draft Protocol Amending the Treaty on the Customs Code of the Eurasian Economic Union of April 11, 2017». Alta-soft. URL: <https://www.alt.ru/tamdoc/22r00132/>; see also Order of the EEC Council of June 23, 2023, № 20, «On the Draft Protocol Amending the Treaty on the Customs Code of the Eurasian Economic Union of April 11, 2017». Alta-soft. URL: <https://www.alt.ru/tamdoc/23s00020/>

individuals on online platforms, as well as interact with online platforms and customs authorities, facilitating customs declaring and storage of e-commerce goods.

The protocol defines the requirements for e-commerce operators, the specifics of temporary storage, customs declaring and release of e-commerce goods, the specifics of applying the customs procedure of a customs warehouse, and the specifics of applying customs duties.

Separately, it is necessary to highlight the decisions of the Board of the Eurasian Economic Commission (2024), which approved the form of the declaration for e-commerce goods,<sup>1</sup> the procedure for filling it out, as well as its structure and format.<sup>2</sup>

Thanks to coordinated expert work, the legal framework for the institution of e-commerce in the EEU was developed, including the creation of legal means for customs declaring and clearance of e-commerce goods, and the introduction of the institution of an e-commerce operator.

Customs authorities received the necessary tools to organize control over the movement of e-commerce goods. Furthermore, conditions were created for customs services to obtain data on e-commerce goods for risk assessment.

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<sup>1</sup> Decision of the EEC Board dated December 17, 2024, № 143 «On the Declaration of Electronic Commerce Goods». Alta-soft. URL: <https://www.alta.ru/tamdoc/24kr0143/>

<sup>2</sup> Decision of the EEC Board dated December 17, 2024, № 144 «On the Structure and Format of the Declaration of Electronic Commerce Goods». Alta-soft. URL: <https://www.alta.ru/tamdoc/24kr0144/>

## 8. INTERNATIONAL CUSTOMS COOPERATION

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The EEU, as a full-fledged subject of international relations, open to building new formats of interaction, strives to develop and strengthen comprehensive, mutually beneficial, and equal cooperation with third countries, international organizations, and international integration associations (unions).

International cooperation of the EEU is carried out in accordance with Article 7 of the Treaty on the EEU, the Procedure for the Implementation of International Cooperation by the EEU, approved by Decision of the Supreme Eurasian Economic Council of 23.12.2014 № 99,<sup>1</sup> and the Main Directions of International Activities of the EEU, which are formed annually on the basis of proposals from Member States and the Commission and approved by the Supreme Eurasian Economic Council.<sup>2</sup>

The Union's instruments that regulate the EEU's legal relations with foreign partners on matters of international customs cooperation also include the Memorandum of Understanding between the EEC and the WCO of June 17, 2016<sup>3</sup> (hereinafter, Memorandum), the Terms of Reference of the Activities of the Working Group on Interaction with the WCO of October 31, 2022,<sup>4</sup> trade agreements,<sup>5</sup> memoranda with third countries, and international organizations.<sup>6</sup>

The EEU carries out international activities, within the boundaries of which it has the right to carry out international cooperation with states and international organizations, including the WCO. In relations with the WCO, oth-

<sup>1</sup> Decision of the Supreme Eurasian Economic Council of December 23, 2014, № 99 «On the Procedure for the Implementation of International Cooperation by the Eurasian Economic Union». Alta-Soft. URL: <https://www.alta.ru/tamdoc/14vr0099/>

<sup>2</sup> See, for example, Decision of the EEC Council of November 26, 2025, № 89, «On the draft decision of the Supreme Eurasian Economic Council «On the Main Directions of International Activities of the Eurasian Economic Union for 2026». Alta-Soft. URL: <https://www.alta.ru/tamdoc/25sr0089/>

<sup>3</sup> Memorandum of Understanding between the Eurasian Economic Commission and the World Customs Organization dated June 17, 2016. URL: [https://docs.eaeunion.org/upload/iblock/4af/accriyx7s93k9y8kctzwcokzs4m4hpby/ms\\_07072016\\_doc.pdf](https://docs.eaeunion.org/upload/iblock/4af/accriyx7s93k9y8kctzwcokzs4m4hpby/ms_07072016_doc.pdf)

<sup>4</sup> Terms of Reference of the Activities of the Working Group on Interaction with the World Customs Organization dated October 31, 2022 (Letter of the EEC to members of the WCO WG dated November 3, 2022 № 18-830).

<sup>5</sup> Trade Agreements of the Eurasian Economic The EEU official resource. URL: <https://eec.eaeunion.org/comission/department/dotp/torgovye-soglasheniya/>

<sup>6</sup> Memoranda with third countries and international organizations. The EEU official resource. URL <https://eec.eaeunion.org/comission/department/dotp/memorandumy.php?ysclid=m6c7owg32l352175331>

er international organizations, and foreign customs services, such cooperation is considered international customs cooperation.<sup>1</sup>

International cooperation of the Union includes contacts of official representatives and officials of the Union's bodies with official representatives of third countries, international organizations, and international integration associations, participation in international events, including presentations, conferences, and seminars.<sup>2</sup>

*Forms of interaction* with international partners:

- ✓ consideration of practical issues of customs administration;
- ✓ exchange of public information and documents of mutual interest;
- ✓ participation by invitation in events held by named entities;
- ✓ holding joint meetings, consultations, scientific and practical seminars, and conferences on issues of mutual interest;
- ✓ participation in the discussion of the agenda issues in the working bodies (international organizations).

Every year in the Main Directions of International Activity (hereinafter, MDIA) the key vectors and priorities of the international activities of the EEU are defined, including within the competence of the Customs Cooperation Block.

The results of the implementation of the MDIA are reflected annually in the Report on the MDIA implementation.

The instruments by which the Union organizes interaction with foreign partners are acts of the Union's bodies and international agreements.<sup>3</sup>

The Union has institutionalized cooperation with governments and public administrations of third countries through memoranda of cooperation. Most of these documents provide for the formation of joint working groups with the participation of representatives of Member States and the implementation of action plans.

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<sup>1</sup> *Mozer S.V.* Main directions of development of international customs cooperation of the Eurasian Economic Union // Problems of Economics and Legal Practice. – 2025. – P. 156. URL: <https://customs-academy.net/?p=22711>

<sup>2</sup> Point 2 of the Procedure for the Implementation of International Cooperation by the Eurasian Economic Union. Approved by Decision of the Supreme Eurasian Economic Council of December 23, 2014, № 99. The EEU Legal Portal. URL : [http://docs.eaeunion.org/docs/ru-ru/0147032/scd\\_25122014\\_99](http://docs.eaeunion.org/docs/ru-ru/0147032/scd_25122014_99)

<sup>3</sup> *Mozer S.V.* Main directions of development of international customs cooperation of the Eurasian Economic Union // Problems of Economics and Legal Practice. – 2025. – P. 156. URL: <https://customs-academy.net/?p=22711>

To date, the Commission has concluded *memoranda of cooperation (mutual understanding)*, which mention the area of «customs cooperation», with the following countries: United Arab Emirates, Republic of Singapore, Mongolia, Republic of Cuba, Republic of Uzbekistan, Republic of Moldova, Kingdom of Thailand, Republic of Indonesia, People's Republic of Bangladesh, Republic of Peru, Kingdom of Cambodia, Hashemite Kingdom of Jordan, Kingdom of Morocco, Faroe Islands, Republic of the Union of Myanmar, Republic of Nicaragua, Republic of Ecuador.<sup>1</sup>

In the context of the development of international customs cooperation between the EEU and subjects of international law, it is worthwhile to identify *the regional, interstate, and international organizations* with which the EEC interacts. In terms of the Commission's customs cooperation responsibilities, the following organizations stand out: UNCTAD, UNECE, the Commonwealth of Independent States (CIS), the Shanghai Cooperation Organization, BRICS, UNESCAP, and the WCO.<sup>2</sup>

For example, the Commission's cooperation with the UNECE is based on the Memorandum of Understanding between the Commission and the United Nations Economic Commission for Europe of 26 June 2013. Given the framework nature of the Memorandum, cooperation between the Commission and the UNECE is carried out based on separate action plans. The first such document was the Action Plan for Cooperation between the Commission and the UNECE for 2013-2015 (approved by Commission Board Decision № 221 of 15 October 2013).

The objectives of the memorandum include strengthening cooperation between the parties in the field of customs regulation and administration.

The Cooperation Plan between the Eurasian Economic Commission and the United Nations Economic Commission for Europe for 2024 – 2026 includes a section titled «V. Customs Administration and Regulation», which defines the objectives and responsible executors.

At the same time, active collaboration is underway with representatives of UNCTAD and UNESCAP, where representatives of the EEC Customs Block share experiences and achievements in trade facilitation and the development of «single window» mechanisms in Member States. The «single window»

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<sup>1</sup> See Memoranda of Cooperation or Interaction (third countries, regional integration associations, and international organizations). Official EEU resource. URL: [https://eec.eaeunion.org/commission/department/dep\\_razv\\_integr/mezhdunarodnoe-sotrudnichestvo/memorandumy.php](https://eec.eaeunion.org/commission/department/dep_razv_integr/mezhdunarodnoe-sotrudnichestvo/memorandumy.php)

<sup>2</sup> *Mozer S.V.* Main directions of development of international customs cooperation of the Eurasian Economic Union // *Problems of Economics and Legal Practice.* – 2025. – P. 158. URL: <https://customs-academy.net/?p=22711>

project has attracted significant interest from international organizations. The «Single Window» Reference Model (the basic document serving as a guide for Member States in developing their national «single windows») has been presented repeatedly at various international venues, such as the UNECE, UN/CEFACT, UNESCAP, UNCTAD, and major digital forums.

An example of productive dialogue within the framework of the implementation of the EEU agreements with foreign partners is cooperation with the People's Republic of China (hereinafter, PRC).

The legal basis for organizing interaction between the Union and the PRC is the Agreement on Economic and Trade Cooperation between the Eurasian Economic Union and its Member States, on the one Part, and the People's Republic of China, on the other Part, dated May 17, 2018<sup>1</sup> (hereinafter, Agreement), Chapter 6 of which touches upon such legal institutions of customs regulation as customs value, classification of goods, risk management, temporary import of goods and processing on customs territory, release of goods, «single window», coordinated border management, authorized economic operator, as well as issues of customs cooperation, the use of information technology, customs infrastructure, preliminary decisions, information exchange, etc.

The Sub-Committee on Customs Cooperation and Trade Facilitation was established in accordance with Article 6.24 of the Agreement. The Sub-Committee shall exercise the following functions: ensure the proper functioning of Chapter 6 of the Agreement and resolve all issues arising from its application; review the operation of Chapter 6 of the Agreement with the purpose to identify areas related to this chapter to be improved with a view to facilitating trade between the Parties; exchange information on customs strategic development of each Party to strengthen the cooperation between the Parties; and make recommendations and report to the Joint Commission.

The EEU-PRC Joint Commission was established in accordance with Article 12.1 of the Agreement of May 17, 2018.

In terms of customs cooperation, the agenda of the Joint Commission is generally formed on the basis of issues considered within the framework of the functioning of the Sub-Committee on Customs Cooperation and Trade Facilitation, approved in accordance with Article 6.24 of the Agreement.

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<sup>1</sup> Agreement on Economic and Trade Cooperation between the Eurasian Economic Union and its Member States, of the One Part, and the People's Republic of China, of the Other Part, dated May 17, 2018. Alta-Soft. URL:<https://www.alta.ru/tamdoc/18bn0054/>

In order to thoroughly explore issues and initiatives and coordinate the EEU Member States in preparation for the Sub-Committee meetings, a Working Group on Customs Cooperation and Trade Facilitation was established.

Current issues on the customs agenda of the EEU with foreign partners include improving customs administration, developing the institution of digital («smart») customs, exchanging experience in implementing advanced digital technologies in the activities of modern customs, developing a «single window» mechanism, modern customs infrastructure and information exchange, improving the institution of customs transit, and the use of navigation seals.

## 9. COOPERATION WITH THE WORLD CUSTOMS ORGANIZATION

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2026 marks the 10th anniversary of the development of productive cooperation between the EEC and the WCO. By virtue of the WCO rules, the Eurasian Economic Commission has observer status in the WCO.<sup>1</sup>

The WCO is the core platform for developing international customs policy. Actively promoting modernization and interoperability in a rapidly changing world, the WCO takes a leadership role and provides guidance and support to customs services in ensuring the security and facilitation of legitimate trade, collecting fees, protecting national interests, and fostering capacity building.<sup>2</sup>

The WCO is the primary international field for defining international customs administration standards. Most countries worldwide are its members. A significant number of entities, such as customs and economic unions, international organizations, and business associations, interact with the WCO as observers.

The customs administration of almost all countries of the world, economic and customs unions is based on the WCO standards. As the only international professional organization, the WCO is working to develop methodologies for assessing the implementation of universal customs instruments that are directly aimed at the practical implementation of trade facilitation objectives.<sup>3</sup>

The EEU has competence in the field of customs regulation, which necessitates the intensification of the Union's interaction with this international customs organization.

In this regard, the EEC's interaction with the WCO in the area of customs regulation is one of the most important strategic areas of international customs

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<sup>1</sup> See paragraph «d» of Article II of the Convention Establishing the Customs Co-operation Council. ИС «Кодекс». URL: <https://docs.cntd.ru/document/1900878>; Guidelines Concerning Observer. Doc. SP 0129 E 1, approved at the 101st/102nd sessions of the WCO Council, Doc. SC0050E1.

<sup>2</sup> *Davydov R.V.* Main directions of integration of customs services of the EEU Member States. Collection of materials of the XII International scientific and practical conference of the Russian Customs Academy of October 22-23, 2020 «Prospects for the development of customs administrations in the context of deepening Eurasian integration» // Current issues of customs administration in the Eurasian Economic Union: yesterday, today, tomorrow: collection of scientific articles / R.V. Davydov. – M., 2024. – P.111.

<sup>3</sup> *Davydov R.V.* The role of the World Customs Organization in the implementation of the World Trade Organization Agreement on Trade Facilitation // Bulletin of international organizations: education, science, new economy. 2022. № 2. – P. 234.

cooperation. Today, the Commission consistently continues to build relations with the WCO.<sup>1</sup>

The initial stage of the Union's cooperation with the WCO was the signing of a Memorandum of Understanding between the EEC and the WCO on June 17, 2016. Representatives of the Commission, as observers, were given the opportunity to participate in sessions of various WCO bodies and the definition of international standards in customs regulation, while simultaneously presenting the Commission's views to the international customs community on relevant customs issues within the Union's competence. This allows for the incorporation of the Union's advanced developments into international standards and the consideration of the WCO legal instruments and tools when improving Union law in the area of customs regulation.<sup>2</sup>

The Memorandum defines the framework for interaction between the Commission and the WCO and is subject to further effective implementation.

According to the Memorandum, the EEC and the WCO intend to cooperate in such areas as improvement of Customs, based on international standards; development of international customs cooperation; elaboration of effective and modern standards in the customs sphere; establishment of practical cooperation between the Parties in customs matters; implementation of best customs practices; harmonization and increased effectiveness in the use of the resources of customs administrations; increase in effectiveness of customs controls; and development of customs infrastructure.

Within the framework of joint activities, the Memorandum provides for cooperation through exchange of publically available information and documents concerning matters of common interest; participation of the representatives of one Party in relevant events organized by the other Party; organization of joint meetings, consultations, scientific seminars and conferences on matters of common interest; and the implementation of other forms of cooperation. And such work is carried out in practice, and the Commission's experts participate in the activities of the WCO technical committees in the development and modernization of the WCO legal instruments and tools.

Representatives of the Commission participate in meetings of the WCO working bodies (technical committees). This allows the EEC customs specialists to learn about important developments in customs matters and the best practices in customs administration, as well as share their experience with

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<sup>1</sup> *Mozer S.V.* Analysis of the legal status of observers in the World Customs Organization // Problems of Economics and Legal Practice. – Vol. 18. – № 1. – 2022. URL: <http://customs-academy.net/?p=14584>

<sup>2</sup> *Ibid.* – P. 118.

WCO Member States in improving customs regulation instruments. In this regard, continuing such cooperation is important.

***Participation of the EEC in the WCO working bodies since 2017:***

- ✓ WCO Council.
- ✓ Permanent Technical Committee.
- ✓ Revised Kyoto Convention Management Committee.
- ✓ Working Group on the Comprehensive Review of the Revised Kyoto Convention.
- ✓ SAFE Working Group.
- ✓ SAFE sub-groups meetings
- ✓ E-Commerce Working Group.
- ✓ Expert Meetings on E-commerce.
- ✓ Working Group on the WTO Agreement on Trade Facilitation.
- ✓ Data Model Project Team.
- ✓ Information Management Subcommittee.
- ✓ Administrative Committee of the Istanbul Convention.
- ✓ Contracting Parties to the ATA Convention.
- ✓ Universal Postal Union/World Customs Organization Contact Committee.
- ✓ Passenger Facilitation and Control Working Group.
- ✓ Mini-Group of Interested Members and Observers to Update the ICT Guidelines and to Review the Need to Update the IT Guide for Executives.

Today, the preconditions have been created for strengthening the role of the Union in the WCO with the active support of the customs authorities of the Union member countries.

The issue of coordinated representation of the Union's interests in the WCO is coming to the forefront.<sup>1</sup>

In the future, this will become possible thanks to the formation of a mechanism for interaction between the Union and the WCO, which defines the goals, objectives, principles of interaction, the competence of the EEC, areas of cooperation with the WCO, mechanisms and procedures for coordinating and making decisions with the customs authorities of Member States on the WCO platform.<sup>2</sup>

At the same time, the Union countries remain independent in building dialogue with all WCO working bodies.

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<sup>1</sup> Strategy for the Customs Cooperation Block until 2025. Moscow, 2025 (Project Manager: D.K. Sekerbayeva, Head of the Advanced Customs Technologies Division, Department of Customs Legislation and Law Enforcement Practice, EEC). EEC Information Resource. URL: <https://eec.eaunion.org/upload/medialibrary/993/STRATEGIYA-2025.pdf>

<sup>2</sup> Ibid.

By Order of the EEC Board dated March 29, 2022, № 55, a **Working Group on Interaction with the World Customs Organization** (hereinafter, Working Group) was established, and its composition was approved<sup>1</sup> from the authorized bodies of the EEU Member States, including representatives of the customs services of the Union Member States.

One of the tasks of the Working Group is to consider the current WCO agenda and organize practical interaction between the Commission and the customs services of the EEU Member States within the framework of cooperation with the WCO.<sup>2</sup>

The Working Group's functions include holding coordination meetings with the customs services of the EEU Member States to exchange views on the WCO agenda; reviewing proposals and coordinating the Union's common approaches to building relations with the WCO; analyzing the WCO legal instruments and tools for improving customs regulation in the Union; and considering other issues related to the implementation of the Union's agenda regarding cooperation with the WCO.<sup>3</sup>

To organize systematic work on interaction with the WCO, a **Working Group of Customs Cooperation Block on Interaction with the World Customs Organization** was established within the EEC CCB by the order of Ruslan Davydov, Member of the Board (Minister) in Charge of Customs Cooperation, dated March 19, 2025, № ПД-7. Its main task is to form, including based on proposals from the CCB structural divisions, and submit proposals to the Minister on work planning and developing interaction with the WCO.

The Action Plan (Roadmap) for the Implementation of the Declaration defines area 6.1. «Active development of mutually beneficial relations between the EEU and interested international integration associations and organizations, as well as countries seeking an equal and constructive partnership», within the frames of which it is set forth an action 6.1.6. «Development of cooperation with the WCO».

Thus, the EEC Customs Block has the necessary tools to develop an effective dialogue with the WCO on actual issues of modernizing customs administration and trade facilitation, as well as to create modern legal instruments and tools in the field of customs regulation.

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<sup>1</sup> Order of the EEC Board № 55 of March 29, 2022, «On the Working Group on Interaction with the World Customs Organization». Alta-Soft. URL: <https://www.alta.ru/tamdoc/22r00055/>

<sup>2</sup> Subparagraph «Г» of paragraph 5 of the Terms of Reference on the Activities of the Working Group on Interaction with the World Customs Organization.

<sup>3</sup> See point 6. Ibid.

## 10. STRATEGY 2030-2045 AND PROSPECTS

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In furtherance of the Declaration, the Council of the Commission approved an Action Plan («Roadmap») for the implementation of the Declaration on the further development of economic processes within the Eurasian Economic Union until 2030 and for the period until 2045, the «Eurasian Economic Pathway».<sup>1</sup>

The plan is the result of nearly two years of work of the Commission experts and the EEU Member States. It outlines a set of systemic measures until 2030 to promote integration, convergence of the levels of economic development of the Union countries, expand areas of economic cooperation, and improve the regulatory environment. The document also emphasizes international action aimed at ensuring the EEU's continued functioning as a center of economic attraction on the international stage.<sup>2</sup>

The Plan for the implementation of the 2030 Declaration, in terms of customs regulation, proposes to include **18 mechanisms and 40 measures** aimed at their implementation.

This instrument provides for the further improvement of customs regulation by developing proposals to unify customs legislation and harmonize enforcement practices, defining the concept and components of a unified standard for customs operations and customs control in Union law, improving the procedure for conducting customs control after the release of goods, and amending Union law in the area of customs regulation based on its practical application. These measures will not only ensure the existence of unified legal norms but will also facilitate the uniform application of customs regulation in practice, thereby creating equal conditions for doing business.

The Plan provides for the further development of the AEO institution. This will enable the creation of secure supply chains based on international agreements between the Union and its Member States and third countries on the mutual recognition of the AEO status.

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<sup>1</sup> Resolution of the EEC Council № 39 of December 21, 2025, «On the Action Plan (Roadmap) for the Implementation of the Declaration on the Further Development of Economic Processes within the Eurasian Economic Union until 2030 and for the Period until 2045, the «Eurasian Economic Pathway». Alta-Soft. URL: <https://www.alta.ru/tamdoc/25s00039/>

<sup>2</sup> A five-year roadmap for the development of economic processes within the EEU has been approved. The EEC official resource. URL: <https://eec.eaeunion.org/news/utverzhdjena-dorozhnaya-karta-po-razvitiyu-ekonomicheskikh-protsessov-v-ramkakh-eaes-na-pyat-let/>

The document in question includes measures aimed at improving approaches to customs control of the customs value of goods imported into the customs territory of the Union. These measures will create equal conditions for access of foreign goods to the Union's domestic market, regardless of which Union Member State they are imported into, thereby promoting fair competition.

Furthermore, the measures envisaged by the Plan will expand the use of electronic declarations when placing goods under the customs transit procedure and unify the procedures of customs operations upon termination of such a customs procedure. The development of multimodal transport in the Union is envisaged, as well as the possibility of «connecting» the Union's transit system with the transit systems of third countries. The implementation of these measures will simplify and expedite the delivery of goods to the recipient and reduce business overhead costs, thereby contributing to the Union's investment attractiveness and the development of its transit potential.

It is also planned to continue work on improving the legal regulation of issues of liability for failure to comply with the requirements of Union law in the customs sphere.<sup>1</sup>

The full list of the Plan's measures in the area of customs administration is presented in Application 1.

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<sup>1</sup> Report on the work of the Department of Customs Legislation and Law Enforcement Practice for 2025 (as of December 12).

## CONCLUSION

This analytical review reflects the main areas of activity of the EEC Customs Cooperation Block and the results achieved. We believe this publication will allow stakeholders and partners of the EEU to understand the philosophy of the Eurasian project, particularly the development of customs administration and trade facilitation, which is pursued by the Block's leadership and personnel.

Building a productive dialogue between the EEU and its foreign partners requires studying reliable information and analytical materials about the party with which cooperation is being implemented, as well as the potential prospects for its development.

Accordingly, the quality and volume of information about the EEU, its governing bodies, competencies, ongoing and prospective projects, achieved results, actual agenda, and potential benefits should be sufficient in open sources to understand the essence of the Eurasian project and its attractiveness for potential partners.

We are confident that the material systematized in this study on the topic of «EEC customs cooperation» allows for a rapid assessment of the scope of the Customs Block's activities and the results achieved in the area of customs regulation within the framework of interaction with the authorized bodies of the EEU Member States.

We believe that the presented analytical review is of interest to foreign customs administrations and international organizations in terms of developing international customs cooperation with the Eurasian Economic Union.

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## **APPLICATION**

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**Plan**  
**(«Road Map») for the Implementation of the Declaration on the Further Development**  
**of Economic Processes within the Eurasian Economic Union until 2030 and**  
**for the Period up to 2045 «Eurasian Economic Pathway»**  
*(Customs cooperation)*

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	2	3	4	5
Direction 1.10. Improving customs regulation, taking into account law enforcement practice				
1.10.1. Further improvement of customs regulation based on the analysis of best practices of Member States in the customs sphere in order to ensure the formation of a unified standard of customs administration	1.10.1.1. Analysis of the practice of implementing the competencies of the Member States provided for by the Customs Code of the Union, with a view to the possibility of their convergence by enshrining them in the Customs Code of the Union or assigning them to the Commission level	Member of the Board (Minister) in Charge of Customs Cooperation  Member States	2026–2027	minutes of the meetings of the Working Group on improving customs regulation in the Union

Implementation mechanisms	1	Name of the measure	2	Responsible executor (co-executor)	3	Term execution	4	Form, implementation indicator	5
		1. 10.1.2. Work out the issue of improving the procedure for applying forms of customs control after the release of goods, including the timeframes and procedure for their completion, the timeframes for making decisions based on their results, as well as an analysis of measures to ensure the implementation of customs control established by the legislation of the Member States on customs regulation, with a view to the possibility of their unification and inclusion in the Customs Code of the Union		Member of the Board (Minister) in Charge of Customs Cooperation Member States		2030		minutes of the meetings of the Working Group on improving customs regulation in the Union	
		1. 10.1.3. Improvement of the Customs Code of the Union taking into account the practice of its application and introduction of corresponding amendments to the acts of the Union bodies		Member of the Board (Minister) in Charge of Customs Cooperation Member States		2030		protocols on amendments to the Customs Code of the Union acts of the Union's bodies	

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	<p>2</p> <p>1.10.1.4. Development of the institute of the authorized economic operator, taking into account international standards, creation of secure supply chains based on international agreements of the Union and Member States with third countries on mutual recognition of status</p>	<p>3</p> <p>Member of the Board (Minister) in Charge of Customs Cooperation Member States</p>	<p>4</p> <p>2030</p>	<p>5</p> <p>protocol on Amendments to the Customs Code of the Union acts of the Union's bodies</p>
	<p>1.10.1.5. Preparation of proposals for defining in the Union law the concept and components of a unified standard for the performance of customs operations and customs control, taking into account the analysis of the practices of implementing the competencies of the Member States provided for by the Union law, and the best global practices and recommendations of the World Customs Organization (hereinafter, the WCO)</p>	<p>Member of the Board (Minister) in Charge of Customs Cooperation Member States</p>	<p>2030</p>	<p>protocol on Amendments to the Customs Code of the Union</p>

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1 1.10.2. Improving approaches to customs control of the customs value of goods imported into the customs territory of the Union	2 1.10.2.1. Definition of powers and development of a mechanism for interaction between the Commission, the Joint Board of Customs Services of the Member States of the Eurasian Economic Union (hereinafter, JBCEU) and the customs services of the Member States on the application of a risk management system to ensure proper control of the customs value of goods	3 Member of the Board (Minister) in Charge of Customs Cooperation Member States	4 2027	5 draft international treaties within the Union and other acts constituting the law of the Union (if necessary)  report at the meeting of the Intergovernmental Council
	1.10.2.2. Determination of unified approaches within the risk management system in the area of customs control of the customs value of goods, as well as development of proposals for response measures in order to implement proper control of the customs value of goods	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2026	draft international treaties within the Union and other acts constituting the law of the Union (if necessary)  report at the meeting of the Intergovernmental Council

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	2 1.10.2.3. Conducting monitoring of customs declaring and customs control of the customs value of tax-intensive goods in order to analyze changes in the level of customs value of such goods in the Union and preparing proposals for response measures when negative trends are identified.	3 Member of the Board (Minister) in Charge of Customs Cooperation Member States	4 2026–2030	5 reports at the meeting of the Intergovernmental Council
	1.10.2.4. Improving the procedure (features) for conducting customs control of the customs value of goods imported into the customs territory of the Union	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2026	acts of the Union's bodies
1.10.3. Development of cooperation with the aim of increasing the efficiency of customs control, payment of customs duties and optimal use of customs authorities' resources	1.10.3.1. Preparation of proposals for the development of cooperation in order to improve the efficiency of customs control, payment of customs duties and optimal use of customs authorities' resources	JBCS customs services of the Member States Member of the Board (Minister) in Charge of Customs Cooperation	on an ongoing basis	JBCS decisions report at the meeting of the Intergovernmental Council (if necessary) acts of the Commission (if necessary)

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	2	3	4	5
1.10.4. Improving customs information technologies	1.10.4.1. Improving requirements for electronic view of customs documents, including coded information	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2030	acts of the Union's bodies
1.10.5. Improving the legal regulation of liability for failure to comply with the requirements of Union law in the customs sphere	1.10.5.1. Analysis of the practice of implementation by Member States of Part 4 of Article 354 of the Customs Code of the Union and Article 3 of the Agreement on the specifics of criminal and administrative liability for violations of the customs legislation of the Customs Union and the Member States of the Customs Union of July 5, 2010, taking into account the general principles and approaches defined therein to establishing liability for failure to comply with the requirements of Union law in the sphere of customs regulation	Member of the Board (Minister) in Charge of Customs Cooperation Member States	within 1 year after entry into force of the protocol on making changes in the Agreement on the specifics of criminal and administrative liability for violations of the customs legislation of the Customs Union and the Member States of the Customs Union of July 5, 2010	minutes of the meetings of Working Group on determining general principles and approaches to establishing liability for failure to comply with the requirements of the law of the European Economic Union in the field of customs regulation

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	2 1.10.5.2. Development of recommendations for the possible improvement of national legislation of Member States in terms of liability measures and the subjective composition of offenses based on the principle of necessary sufficiency, taking into account the specific features of the national legal system in the customs sphere.	3 Member of the Board (Minister) in Charge of Customs Cooperation  Member States	4 2028	5 minutes of the meetings of Working Group on determining general principles and approaches to establishing liability for failure to comply with the requirements of the law of the Eurasian Economic Union in the field of customs regulation  report at the meeting of the Intergovernmental Council
Direction 1.16. Development of digital technologies in trade, taking into account decisions and achievements at the national level				
1.16.4. Continuation of work on the implementation of the Main Directions for the Development of the «Single Window» Mechanism in the System of Regulation of Foreign Economic Activity, approved by the Decision of the Supreme Eurasian Economic Council of May 29, 2014, № 68	1.16.4.1. Monitoring the establishment and development of the «single window» mechanism in Member States to ensure their compatibility and the possibility of data exchange	Member of the Board (Minister) in Charge of Customs Cooperation  Member States	2026–2030	reports at the meeting of the Board

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	2 1.16.4.2. Development and adoption of technological solutions necessary for the interaction of national «single window» mechanisms of Member States with each other and «single window» mechanisms of third countries and integration associations (unions).	3 Member of the Board (Minister) in Charge of Customs Cooperation Member of the Board (Minister in Charge of Internal Markets, Information Technology, and Information and Communication Technologies Member States	4 2027–2030	5 acts of the Union's bodies
	1.16.4.3. Ensuring interaction between national «single window» mechanisms, including conducting pilot projects for the exchange of data and documents in electronic form (ensuring compatibility) taking into account the current state of national «single windows»	Member States Member of the Board (Minister) in Charge of Customs Cooperation Member of the Board (Minister in Charge of Internal Markets, Information Technology, and Information and Communication Technologies	2027–2030	reports at the meeting of the Board

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	2	3	4	5
Direction 2.5. Implementation of joint measures to develop exports of goods from Member States to third-country markets				
2.5.2. Establishment of the institute of authorized exporters	2.5.2.1. Inclusion in draft international agreements with third parties of provisions on the application of the institute of the authorized exporters (subject to agreement with third parties)	Member of the Board (Minister) in Charge of Trade Member States	on an ongoing basis	provisions in draft international treaties with third parties
	2.5.2.2. Amendments to the Customs Code of the Union regulating the functioning of the institute of the authorized exporters in the Union	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2027	protocol on Amendments to the Customs Code of the Union
	2.5.2.3. Adoption of decisions by the Commission necessary for the commencement of the application of the institute of the authorized exporters in the Union	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2028	decisions of the Commission provided for in the protocol on amendments to the Customs Code of the Union

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	2	3	4	5
	2.5.2.4. Adoption of acts necessary for the commencement of the application of the institute of the authorized exporters in a Member State	Member States	2028	acts of Member States
<b>Direction 2.7. Unlocking the potential of artificial intelligence systems and ensuring their inclusive, safe and responsible application in the economic sectors of Member States, based on decisions taken in Member States</b>				
2.7.1. Development of proposals (recommendations) for the formation of organizational and legal frameworks for the application of advanced (digital, «smart») technologies, including the use of artificial intelligence, in the activities of customs authorities of the Member States in order to modernize the Union's law in the field of customs regulation	2.7.1.1. Analysis of the current situation in Member States	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2027	report at the meeting of the Board
	2.7.1.2. Study of international experience and practice of customs regulation and trade facilitation in terms of the application of advanced customs technologies	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2028	report at the meeting of the Board
	2.7.1.3. Development of proposals for the implementation of advanced digital technologies in the activities of customs authorities, taking into account best practices in customs administration	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2030	report at the meeting of the Board

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
<p>1</p> <p>Direction 3.4. Conjugation of the infrastructure capabilities of Member States, neighboring countries, international organizations and integration projects in order to build a pan-continental transport, logistics, and trade and economic space in accordance with the laws of the parties and taking into account the provisions of international treaties</p> <p>3.4.3. Approval of a plan for the coordinated development of checkpoints across the external border of the Union, as well as between Member States</p>	<p>2</p> <p>3.4.3.1. Preparation and submission to the Intergovernmental Council of a plan for the coordinated development of checkpoints across the external border of the Union</p>	<p>3</p> <p>Member of the Board (Minister) in Charge of Customs Cooperation Member of the Board (Minister) in Charge of Energy and Infrastructure Member States</p>	<p>4</p> <p>until February 1, 2027</p>	<p>5</p> <p>order of the Intergovernmental Council</p>
<p>3.8.1. Expansion of the use of electronic declaring when placing goods under the customs procedure of customs transit for the purpose of moving goods across the territories of several Member States</p>	<p>3.8.1.1. Preparation of amendments to the Customs Code of the Union, stipulating that when placing goods under the customs procedure of customs transit, the transit declaration is submitted in the form of an electronic document, with the exception of cases specified by the Customs Code of the Union</p>	<p>Member of the Board (Minister) in Charge of Customs Cooperation Member States</p>	<p>2030</p>	<p>protocol on Amendments to the Customs Code of the Union</p>

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1 3.8.2. Unification of the procedure for carrying out customs operations upon completion of the customs procedure of customs transit by eliminating the national segment of regulation and transferring the relevant powers to the Commission	2 3.8.2.1. Preparation of amendments to the Customs Code of the Union providing for the empowerment of the Commission to determine the procedure for registering documents and (or) information submitted by the carrier to complete the customs procedure of customs transit) 3.8.2.2. Preparation of Commission acts	3 Member of the Board (Minister) in Charge of Customs Cooperation Member States	4 2027	5 protocol on Amendments to the Customs Code of the Union
3.8.3. Determination of cases when the action of the customs procedure of customs transit is terminated by placing goods in temporary storage, releasing goods, leaving goods from the customs territory of the Union, detention of goods, as well as determination of the procedure for carrying out customs operations related to the termination of the customs procedure of customs transit in the specified cases, the period for termination of such procedure in the specified cases	3.8.3.1. Preparation of amendments to the Customs Code of the Union providing for the granting of the relevant competence to the Commission 3.8.3.2. Preparation of Commission acts	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2027  2028	protocol on Amendments to the Customs Code of the Union  acts of the Commission

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1 3.8.4. Improving customs infrastructure and digital technologies at checkpoints	2 3.8.4.1. Study of best international practices in the use of information systems at checkpoints	3 Member of the Board (Minister) in Charge of Customs Cooperation Member States	4 2027	5 report at the meeting of the Board
	3.8.4.2. Development of proposals for improving the applied functions of information systems used by customs authorities of Member States at checkpoints, based on the best international practices of interaction between technical means and information systems of regulatory authorities	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2027	report at the meeting of the Board
	3.8.4.3. Improvement of standard requirements for technical equipment of elements of customs infrastructure at places where goods are moved across the customs border of Member States, including standard requirements for the system for determining weight and size parameters, backup power supply, inspection and screening complexes used at checkpoints, as well as standard recommendations for information systems/	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2026–2030	acts of the Commission

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	2	3	4	5
Direction 3.9. Organization of operational exchange of information between customs services				
3.9.1. Development of digital interaction within the Union based on common processes in the field of customs regulation	3.9.1.1. Development of acts of the Union bodies aimed at organizing new and improving existing general processes in the field of customs regulation	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2026–2030	acts of the Union bodies related to the organization of general processes
3.9.2. Development of information interaction with customs authorities of third countries in accordance with the international treaties of the Union with third parties	3.9.2.1. Working out the issues related to the organization of information exchange between customs authorities within the framework of the Union's trade agreements with third countries, the conclusion of new and expansion of the scope of application of existing international agreements (protocols) on the exchange of information	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2030	draft provisions of international treaties  draft international treaties
	3.9.2.2. Practical implementation of information exchange with customs authorities of third countries in accordance with international treaties	Member of the Board (Minister) in Charge of Customs Cooperation Member States	2030	protocols of testing  minutes of working consultations

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	2	3	4	5
<p>Direction 3.10. Development of a unified customs transit system of the EEU, including by connecting interested states that are not members of the EEU to it, in accordance with the EEU law</p>				
<p>3.10.1. Improving the legal framework governing the application of the customs transit procedure for the transportation of goods by two or more modes of transport, both between Member States and between Member States and third countries.</p>	<p>3.10.1.1. Analysis of the practice of applying the customs procedure of goods transit when transporting goods by two or more modes of transport and preparation of proposals for improving the legal regulation of such transport by preparing a draft international agreement and introducing appropriate amendments to the acts of the Union bodies</p>	<p>Member of the Board (Minister) in Charge of Customs Cooperation Member States</p>	<p>2030</p>	<p>draft international treaty</p>
	<p>3.10.1.2. Preparation of proposals for the development of a unified customs transit system of the Union and a third party (third parties), including through the use of advanced customs technologies, preparation of a draft international agreement on a unified customs transit system of the Union and a third party (third parties) when transporting (shipping) of goods across the customs territory of the Union and the customs territory of a third party (third parties) (if there is an interest of specific third countries in concluding such an international agreement)</p>	<p>Member of the Board (Minister) in Charge of Customs Cooperation Member States</p>	<p>2027–2030</p>	<p>draft international treaty</p>

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	2	3	4	5
<p>Direction 3.12. Improving the practice of using navigation seals in mutual trade of certain goods for the purpose of free and expedited movement of goods</p> <p>3.12.1. Definition of other tracking objects, in addition to those specified in subparagraphs 2 and 3 of paragraph 1 of Article 3 of the Agreement on the Application of Navigation Seals in the Eurasian Economic Union for Tracking Shipments from April 19, 2022 or determined by the Commission in accordance with subparagraph 4 of paragraph 1 of Article 3 of the said Agreement and transported by road and (or) rail transport</p>	<p>3.12.1.1. Preparation, discussion, and adoption of the Commission's act(s) on the extension of the use of navigation seals in transport in mutual trade (upon receipt of relevant initiatives from Member States)</p>	<p>Member of the Board (Minister) in Charge of Customs Cooperation Member States</p>	<p>2026–2030</p>	<p>acts of the Commission (if necessary)</p>
<p>Task 6. Functioning of the EEU as a pole of economic attraction in the international arena</p>				
<p>Direction 6.1. Active development of mutually beneficial relations between the EEU and interested international integration associations and organizations, as well as countries striving for equal and constructive partnership</p>				
<p>6.1.6. Development of cooperation with the WCO</p>	<p>6.1.6.1. Determination of priority areas of interaction with the WCO on issues within the competence of the Union</p>	<p>Member of the Board (Minister) in Charge of Customs Cooperation Member States</p>	<p>2026–2030</p>	<p>report at the meeting of the Board</p>

Implementation mechanisms	Name of the measure	Responsible executor (co-executor)	Term execution	Form, implementation indicator
1	2 6.1.6.2. Participation of the Commission representatives in the WCO events	3 Member of the Board (Minister) in Charge of Customs Cooperation Member States	4 2026–2030	5 speaking at events held at the WCO site, taking into account the Main Directions of International Activity

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# The scientific publication

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