



THE EXPERIENCE OF THE EAEU AND THE RUSSIAN FEDERATION ON CUSTOMS REGULATION OF INTERNATIONAL ELECTRONIC COMMERCE

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ARTICLE INFORMATION

ARTICLE HISTORY

Received

3 October 2023

Accepted to be published

6 Desember 2023

KEYWORDS:

E-commerce

E-trade

E-commerce Goods

Customs Regulation

E-commerce Operator

Goods for Personal Use

ABSTRACT

Volume *e-commerce* internasional yang terus meningkat menimbulkan sejumlah tantangan bagi pemerintah terkait penilaian komponen fiskal dari kategori barang ini, yaitu masalah persaingan antara penjual online nasional dan asing. Berbagai upaya dilakukan untuk membentuk kategori terpisah untuk barang *e-commerce* yang tidak terkait dengan perdagangan atau non-perdagangan, serta membentuk metode dan prinsip-prinsip regulasi kepabeanan barang *e-commerce*. Rancangan perubahan pada EAEU CC mengungkap perbedaan signifikan dalam regulasi kepabeanan untuk barang yang diangkut dalam *e-commerce* internasional, baik dalam perdagangan maupun non-perdagangan. Regulasi kepabeanan *e-commerce* dalam perdagangan berkembang dalam arah pencarian solusi teknologis baru dan peningkatan solusi teknologis yang sudah ada untuk operasi kepabeanan, mengatur interaksi otoritas regulasi negara dengan peserta kegiatan ekonomi asing, memastikan pengendalian kepabeanan yang benar, dan mempercepat operasi kepabeanan. Pada non-perdagangan, pengenalan kategori terpisah untuk barang *e-commerce* pada dasarnya menimbulkan pertanyaan mengenai perbedaan antara kategori baru ini dan barang untuk penggunaan pribadi. Isu-isu regulasi kepabeanan barang *e-commerce* di EAEU, yang pada dasarnya ditujukan untuk penggunaan pribadi individu, dipertimbangkan untuk menyusun metode regulasi yang telah dibuat, menganalisis prinsip pergerakan barang *e-commerce* melintasi batas kepabeanan, dan arah utama pengembangan regulasi kepabeanan perdagangan elektronik internasional di EAEU dan Federasi Rusia, serta mengembangkan rekomendasi untuk pembentukan lebih lanjut dasar hukum pergerakan barang perdagangan elektronik.

The ever-growing volume of international e-commerce poses a number of challenges to national governments related to the assessment of the fiscal component of this category of goods, competition issues of national and foreign online sellers. Attempts are being made to form a separate category of e-commerce goods that does not relate to either trade or non-trade turnover, methods and principles of customs regulation of e-commerce goods are being formed. The draft amendments to the EAEU CC revealed significant differences in the customs regulation of goods transported within the international electronic commerce in trade and non-trade turnover. Customs regulation of e-commerce in trade is developing in the direction of finding new and improving existing technological solutions for customs operations, organizing the interaction of state regulatory authorities with participants in foreign economic activity, ensuring proper customs control and further speeding up customs operations. In non-trade turnover, the introduction of a separate category of e-commerce goods primarily raises the question of the differences between this new category and goods for personal use. The issues of customs regulation of e-commerce goods in the EAEU, primarily intended for the personal use of individuals, are considered in order to systematize the created methods of such regulation, analyze the principles of e-commerce goods movement across the customs border and the main directions of development of customs regulation of international e-commerce in the EAEU and in the Russian Federation, as well as develop recommendations for further formation the legal basis for the movement of electronic commerce goods.

1. INTRODUCTION

1.1. Background of Study

Internet commerce, e-commerce, e-business in the modern scientific literature devoted to the issues

of concluding transactions using information technology, a significant number of terms are used denoting the process of buying, selling, delivering

goods, services, information without direct contact between the seller and the buyer and without paper documents.

The main reasons for choosing an online store instead of the usual store are the ability to compare prices and search for favorable offers, lower prices than in a regular store, the ability to read reviews, the ability to shop at any time and from any place, saving time and effort, simplicity and speed of finding the right product. (Yandex, 2020).

It should be emphasized that there is a significant difference between Internet trade within the country and international Internet trade, when the delivery of goods to the buyer is associated with the customs formalities as payment of customs duties, filling out a customs declaration, compliance with prohibitions and restrictions.

The objects of online commerce are various categories of goods in the broad meaning of this term, including services such as booking hotels, buying tickets, as well as buying movies, e-books, music content. In other words, the objects of online commerce are, firstly, goods provided in electronic form, and secondly, goods that have their own physical expression and, if purchased in a foreign online store, are actually transported across the customs border. In the Customs Code of the Eurasian Economic Union (EAEU CC), goods are any movable property, including currency, traveler's checks, as well as other movable things equated to immovable property. (EAEU CC, 2017) The unified customs regulation in the Eurasian Economic Union (EAEU) consists in establishing the procedure and conditions for the movement of goods across the customs border, their location and use in the EAEU or beyond, the procedure for customs operations, the procedure for payment of customs duties and customs control. (EAEU CC, 2017).

Thus, from the point of view of customs regulation of international electronic commerce, the objects of such regulation are goods that are physically transported across the customs border and subject to customs control, the purchase and sale operations of which are carried out using information computer technologies.

The purpose of the article is to consider the main aspects of customs regulation when moving goods across the customs border of the EAEU within the framework of international e-commerce, to analyze the main directions of development of customs regulation in relation to e-commerce goods in the EAEU.

2. LITERATURE REVIEW

The works of D. Kozye, S.V. Pirogov, J.F. Rayport, B.J. Jaworski, I.G. Golovtsova, V.M. Davydova, etc. are devoted to the issues of international electronic commerce. Taking into account the direct connection of the movement of electronic commerce goods across the customs border with the payment of customs duties and taxes, the works of A.I. Pogorletsky, S.K.

Ilyichev, Zh.V. Pisarenko, N.T. Sorokin, G.G. Golovenchik devoted to the issues of tax regulation of e-commerce are of great interest. International electronic commerce is also subject to regulation by the UN, WTO, WCO, World Bank, and it is necessary to take into account the norms, rules and recommendations contained in such documents as the Model Law of the UN Commission on International Trade Law (UNCITRAL) "On Electronic Commerce", 1996, the Convention on Simplification and Harmonization of Customs Procedures, Kyoto, 1973, as amended by the Brussels Protocol, 1999, Recommendations of the UNECE and UN/CEFACT on the Facilitation of Cross-border trade.

3. RESEARCH METHODOLOGY

In the course of the study, such theoretical research methods as analysis, synthesis, generalization, classification and systematization were used. The main hypothesis put forward by the author is the need to develop a theoretical legal basis for customs regulation of international electronic commerce, principles and methods of customs regulation of international electronic commerce. International electronic commerce is a new organization of commodity exchange, which certainly requires the development of new conceptual approaches to the issues of its organization, control over such commodity exchange, taxation, including the movement of goods across the customs border. At the same time, the organization of commodity exchange does not affect the final purpose of goods transportation across the customs border.

4. RESULTS AND FINDINGS

Close attention to the regulation of international electronic commerce in the EAEU is caused by a sufficiently high limit of the norms of duty-free import of goods by individuals for personal use, a significant burden on customs authorities associated with the need to monitor compliance with these norms, the complexity of determining the purpose of goods, their nomenclature and quantity, in order to classify them as goods for personal use.

Over the past few years, the EEC, the Ministry of Finance of Russia, the Federal Customs Service of Russia (FCS) have taken a number of steps aimed at regulating the movement of goods within the international electronic commerce, aimed at forming the concept of "electronic commerce goods" and distinguishing them as a separate category of goods, creating an institute of an electronic commerce operator, conducting an experiment on the use of the customs procedure of a customs warehouse in the logistics of international electronic commerce.

4.1. E-commerce goods

Consideration of issues related to international electronic commerce, let's start with the definition of

this concept in terms of the customs formalities in respect of these goods in one volume or another.

The flow of goods across the customs border traditionally consists of two components – trade and non-trade turnover. Trade turnover is traditionally understood as the movement of goods for commercial purposes, in order to make a profit. Non-trade turnover refers to goods moved by individuals for personal use, not intended for commercial or industrial activities. The main features of such goods in the EAEU law are their purpose (for personal, family, household needs of an individual), the lack of connection of such movement of goods with entrepreneurial activity, as well as 4 ways of moving across the customs border of the EAEU: in accompanied or unaccompanied baggage, by forwarding in IPI or delivered by a carrier. (EAEU CC, 2017).

The classification of goods by purpose – for personal use or for commercial and industrial use, follows from the types of customs declarations established in the EAEU law, and the established procedure for their use. The goods declaration (GD) is submitted to the customs authority in the case of placing goods under customs procedures. Goods transported by individuals for personal use are not placed under customs procedures (except the customs transit) and are declared by submitting a passenger customs declaration (PCD) to the customs authority.

A comparative characteristic of the parameters of the movement of goods intended and not intended for commercial use across the customs border of the EAEU are given in Table 1. It should be noted that the term "foreign trade activity" is considered in the meaning defined by national legislation, i.e. as the activity of carrying out transactions in the field of foreign trade in goods, services, information and intellectual property.

Table 1
Comparative characteristics of customs formalities when moving goods for personal use by individuals and goods moved within the foreign trade activities

Parameters for Comparison	Good moved within the foreign trade activities	Goods moved by individuals for personal use
Type of customs declaration	GD	PCD
Placement under customs procedures	Placed under customs procedures	Are not placed under customs procedures
Payment of customs duties	In accordance with the rates of the Unified Customs Tariff (UCT) of the EAEU	In accordance with the uniform rates or the total customs payment,

Parameters for Comparison	Good moved within the foreign trade activities	Goods moved by individuals for personal use
Payment of taxes	In accordance with the tax rates established by the tax legislation of the EAEU states	in terms of exceeding the norms of duty-free import
Customs payment documen	GD	Customs Receipt Order (CRO)

As can be seen from Table 1, the main signs that make it possible to classify goods as goods transported within the framework of trade or non-trade turnover are the procedure for declaring, the type of customs declaration, the application of customs procedures and the procedure for calculating and paying customs duties, including the sign of the presence of a duty-free import rate.

The movement of goods for personal use in accompanied and unaccompanied baggage involves an individual crossing the customs border. Thus, goods transported across the border to the address of an individual within the framework of online commerce may include goods transported by IPI or delivered by the carrier. However, goods from an individual to an individual, such as gifts, documents from relatives, friends, acquaintances, can be sent by IPI or using the services of carriers. Such goods are unlikely to be fairly classified as goods transported within the framework of international e-commerce. Accordingly, it can be assumed that there is a different procedure for performing customs operations in these cases of sending goods to the address of an individual. This thesis is confirmed by the scheme posted on the official website of the FCS. When moving goods for personal use within the international electronic commerce as express cargo, customs operations are carried out with the participation of a customs representative who declares to the customs authority the goods, ordered in the Online store by an individual, and pays customs payments on behalf of an individual. In other cases, if the movement of goods for personal use is not carried out within the international electronic commerce, and the norms of duty-free import are exceeded, the participation of customs representative is mandatory. The customs authority draws up a customs payment document – a CRO, and the recipient individual independently pays customs payments using one of the specified methods. At the same time, the procedure for calculating and paying customs duties in both cases is the same, since it depends on the final destination of the goods – for personal use.

Golovenchik (2020) explores the definitions of the term "electronic commerce" contained in the works of various researchers and in the documents of international organizations regulating electronic commerce. The systematized variants of definitions

of international electronic commerce are of significant interest and allow us to conclude that there are at least two different approaches to the definition of electronic commerce. One group of definitions can be applied to the movement of goods in both commercial and non-commercial turnover. For example, the definition contained in the E-commerce in developing countries: opportunities and challenges for small and medium-sized enterprises (2013): "e-commerce is the sale or purchase of goods or services carried out through computer networks by methods specially designed to receive or place orders. An e-commerce transaction can be carried out between businesses, households, individuals, governments and other public or private organizations." Another group of definitions is suitable only for trade turnover. As an example, one of the first definitions of e-commerce, proposed by D.Kozie: "e-commerce is the process of carrying out business commercial operations related to making a profit and maintaining this process by facilitating interaction between business partners." (Kozie, 1999) Order of the Board of the Eurasian Economic Commission (EEC) No. 132 (2022) under "e-commerce goods" means e-commerce goods intended for sale to individuals and e-commerce goods purchased by individuals. Actually the term "e-commerce goods" itself is not explained.

In the orders of the Ministry of Finance of the Russian Federation, which define the requirements for persons delivering goods for personal use purchased in foreign online stores to individuals, the term "international electronic commerce" is used, while the definition of this term is also not given and it is not explained what should be understood by goods moved to within the framework of international electronic commerce. (Order of the Ministry of Finance of Russia, 2018, Order of the Ministry of Finance of Russia, 2020).

It is obvious that for the purposes of determining the categories of goods transported across the customs border within the framework of international electronic commerce, it is necessary to define these two basic concepts – international electronic commerce and electronic commerce goods at the level of the legislation of the EAEU or the Russian Federation.

Definitions of e-commerce goods should be simple and contain the main parameters that are important for their identification of this category of goods when moving across the customs border in order to apply to them a certain procedure for performing customs operations and a certain procedure for customs duties. Such parameters may include the features listed in Table 2 that have specific characteristics defined by legal documents.

Table 2
Parameters of e-commerce goods imported into the EAEU within the international e-commerce, and their characteristics

Feature	Characteristic
Sender	A foreigner that is not an individual, but a legal person
Recipient	An individual of the EAEU
Type of customs	GD or PCD
The method of moving goods across the border	International postal item or delivery by carrier, including as express cargo
Placement under customs procedures	Depending on the logistics of import across the customs border
The procedure for calculating and paying customs duties	Depending on the Logistics of import across the customs border
Availability/absence of duty-free import regulations	Not defined

As parameters characterizing e-commerce goods, it is advisable to use the signs by which the EAEU law distinguishes goods transported across the customs border within the framework of trade and non-trade turnover.

Order of the Board of the EEC No. 132 (2022) does not offer a definition of e-commerce goods, distinguishes them as a separate category of goods that do not belong to either trade or non-trade turnover. E-commerce goods considered as goods moved to the address of individuals and in fact intended for the personal use of individuals. For e-commerce goods, it is also possible for the EEC to establish duty-free import regulations. At the same time, e-commerce goods have the characteristics of goods of trade turnover. In certain cases, customs duties for e-commerce goods will be paid at the rates of the UCT of the EAEU, taxes will be paid in accordance with the national tax legislation of the EAEU states. Also, e-commerce goods moved to the address of individuals, before being purchased by an individual in a foreign online store, will be placed under the customs procedure of a customs warehouse and in the future, for the purpose of delivery to an individual buyer, under the customs procedure of release for internal circulation. (Order of the Board of the EEC No. 132, 2022)

If e-commerce goods are considered as a separate group of goods that do not belong either to non-commercial goods or to goods moved within the framework of trade turnover, it is necessary to determine their specific characteristics that will

distinguish e-commerce goods from goods belonging to these two categories. As can be seen from Table 2, some characteristics are not currently defined, or the possibility of using values used in both commercial and non-commercial turnover is allowed. In trade turnover, the procedure for performing customs operations and the principles of customs taxation do not change significantly due to the transition of the flow of goods to the sphere of electronic commerce, in non-trade turnover, the lack of an unambiguous distinction between the concepts of "electronic commerce goods" and "goods for personal use" leads to confusion of concepts. Changes in the customs legislation of the WTO member states, in particular the EAEU States should be more global and affect the concept of "goods for personal use", which should include goods transported by an individual in accompanied baggage and in unaccompanied baggage and obviously goods sent to the address of an individual by IPI or as express cargo, the sender of which is not an online store.

The allocation of a separate category of electronic commerce goods is not of interest in itself, but serves as a basis for establishing special rules for customs operations and the procedure for customs payments in respect of such goods. Making a decision by a customs official to assign a specific parcel to goods for personal use or to electronic commerce goods during customs control in the absence of clearly defined signs for each category will present significant difficulties and will lead to the development of conflict situations.

The absence of basic definitions of international e-commerce and e-commerce goods may lead to contradictory law enforcement practices and the lack of a uniform approach to the customs operations in respect of the same category of goods in different countries.

It is necessary to comprehensively assess the necessity and expediency of forming a separate category of e-commerce goods. International electronic commerce can be considered as a new technology for the exchange of goods, which does not affect the final destination of the goods.

4.2. Customs procedure of the customs warehouse

One of the directions of customs regulation of electronic commerce goods is the formation of the procedure for performing customs operations, providing for the use of customs procedures of a customs warehouse, release for domestic consumption and re-export in respect of this category of goods.

Under the Order of the EEC Council (2021), the EAEU states were invited to ensure the implementation of a pilot project on the use of the customs procedure of a customs warehouse in the logistics chain of international electronic commerce. The pilot project should be organized in relation to goods for personal use purchased by individuals using the Internet information and

telecommunications network, imported into the customs territory of the EAEU in international mail or by a carrier, or foreign goods sold to individuals using the Internet information and telecommunications network from a customs warehouse.

In the Russian Federation, the experiment was launched on April 3, 2023 with respect to goods sent by international mail. The participants of the experiment are the Ministry of Finance of the Russian Federation, the Ministry of Economic Development of the Russian Federation, the Federal Accreditation Service, the FCS and customs authorities in the region, as well as JSC Russian Post. Excisable goods, goods in respect of which benefits for the payment of customs duties and taxes, tariff quotas, tariff preferences, as well as measures for the protection of the domestic market are not involved in the experiment.

The essence of the experiment is as follows. Prior to the conclusion of a purchase and sale transaction between an individual buyer of goods and a foreign online store, the goods participating in the experiment are sent to the Russian Federation to the postal operator and placed under the customs procedure of a customs warehouse by submitting a GD to the customs authority by the postal operator.

After receiving information from a foreign online store about the purchase by an individual of goods placed under the customs procedure of a customs warehouse, the postal operator submits to the customs authority an application for the release of goods before submitting a GD and forms an IPI to the address of the individual buyer of goods. Filing GD carried out by the operator no later than the 10th day of the month following the month of release of goods.

Customs duties and taxes in respect of goods participating in the experiment, when they are placed under the customs procedure of release for domestic consumption, are paid by the postal operator at the rates established by the Unified Customs Tariff of the EAEU and the legislation of the Russian Federation on taxes and Fees, respectively, at the expense of advance payments held on the personal account of the postal operator. Thus, goods intended for the personal use of individuals are placed under customs procedures and customs payments are paid in respect of these goods according to the rules established for trade turnover. With respect to electronic commerce goods, two options for paying customs duties are provided, presented in Table 3 (Order of the EEC Council, 2021).

Table 3

Payment of customs duties in respect of electronic commerce goods (Order of the EEC Council, 2021)

Features of customs logistics of e-commerce goods	Features of calculation and payment of customs duties
Import as international postal item or as express cargo	According to the rates established for goods for personal use by the Decision of the EEC Council (2017)
Release for domestic consumption from a customs warehouse	According to the rates of the Unified Customs Tariff of the EAEU and in accordance with the tax legislation of the EAEU states

Thus, depending on the specifics of the import into the Russian Federation of essentially the same category of goods from the point of view of their purpose - goods for the personal use of an individual, it is envisaged to apply a different procedure for calculating customs payments for these goods: according to the rules established for non-trade turnover, if the goods are imported directly to the address of an individual, and according to the rules of trade turnover – if the goods are imported to the address of the intermediary – postal operator and are intended for further sale to an individual as goods for personal use.

An experiment conducted using the customs procedure of a customs warehouse allows you to implement a B2B2C e-commerce scheme. Goods are imported within the framework of trade turnover (imported to the address of a legal entity, declared using GD, placed under the customs procedure), but at the same time they have a precisely defined purpose – retail sale to individuals. Order of the Board of the EEC No.

132 (2022) contains a provision on the subsequent placement of goods imported into the territory of the EAEU, placed under the customs procedure of a customs warehouse and not sold to individuals, under the customs procedure of re-export. That is, in relation to such goods, only return export is possible. The use of the customs procedure of the customs warehouse in relation to e-commerce goods can be considered as a technology that allows to distinguish these goods from goods for personal use of an individual, i.e., goods sent to the address of an individual not from an online store.

4.3. E-commerce operator

One of the directions of customs regulation of international electronic commerce is the creation of an institution of an electronic commerce operator, which will act as an intermediary between an individual recipient of electronic commerce goods and a customs authority.

Since the late 90s of the 20th century, the traditional intermediary between a participant in foreign economic activity, or a declarant of goods, on the one hand, and the customs authority on the other hand is a customs representative.

The customs representative performs customs operations on behalf of and on behalf of the declarant or other interested persons on the territory of the EAEU state, where he is included in the register of Customs representatives (EAEU TC, 2017) Customs declaration of goods for personal use may be carried out by the declarant or customs representative, and in cases determined by the EEC, by another person acting on behalf of the declarant. (EAEU TC, 2017). It is also necessary to take into account the specifics of customs operations in respect of IPI established by the EAEU CC. Customs declaration of goods transported by an individual for personal use is carried out in accordance with the rules established by Chapter 37 of the EAEU Customs Code (specifics of customs operations with respect to goods for personal use), taking into account the provisions of Chapter 40 of the EAEU Customs Code (specifics of customs operations with respect to goods moved to the IPI).

When moving goods sent by IPI across the customs border, the customs authority interacts with the postal operator. A postal operator is a person officially appointed by a member State of the Universal Postal Union (UPU) and providing postal services. (EAEU TC, 2017) The EAEU law establishes the specifics of declaring goods sent by IPI. The EAEU CC provides for the possibility of using documents provided for by the acts of the UPU as a GD or PTD.

Delivery of goods by a carrier also has its own specifics. One of the types of goods delivery by the carrier is express transportation of goods. The EAEU CC, 2017 defines express cargo as goods transported within the framework of high- speed transportation by any type of transport using an electronic information system for organizing and tracking transportation for delivery to the recipient in accordance with an individual waybill within the minimum possible or fixed period of time, with the exception of goods sent as international postal item.

Thus, the performance of customs operations in respect of goods transported across the customs border within the framework of online commerce has its own specifics in the case of goods being sent by IPI and in the case of goods being transported as express cargo. This specificity is associated with different delivery times of goods to the recipient, as well as with the fact that the delivery by IPI is carried out by the postal operator, while the number of carriers, courier services, including express carriers providing services for the delivery of goods, is not limited.

Russian legislation also provides for the possibility of performing customs operations with goods of individuals purchased within the framework of international electronic commerce by designated postal operators. The main requirements for postal

operators are to establish the operator's obligation to process personal data of individuals, as well as to establish a joint obligation of the postal operator to pay customs duties with the payer, the operator has an information system that provides accounting, storage and information exchange with the information system of customs authorities information about goods and persons, moving such goods, the presence of premises for temporary storage of goods. (Order of the Ministry of Finance of the Russian Federation, 2018).

The peculiarities of customs operations performed by the postal operator in relation to goods for personal use moved as international postal item are:

- payment of customs duties and taxes in respect of goods for personal use on behalf of and on behalf of an individual using advance payments.
- the use by an authorized operator as a PCD of UPU documents
- interaction with the customs authority through electronic information exchange.

The term "electronic commerce operator" was introduced by the Order of the EEC Council (2021) and implies the presence of the following features in a person with such a status:

- legal entity participating in the pilot project (experiment)
- ensures, in respect of electronic commerce goods imported in EAEU to the recipients-individuals, the filing of a GD for express cargo;
- transfer to the customs authorities the information provided by the electronic commerce operator online stores of third countries about e-commerce goods imported in the EAEU to individuals;
- calculates and pays customs duties;
- performs customs operations on the territory of the EAEU on the principle of the location of an recipient;
- informs foreign online stores about the duty to post statements on compliance with the requirements of the technical regulations of the EAEU on their websites.

In the Russian Federation, e-commerce operators began to carry out their activities from March 2023, after the entry into force of the order of the Ministry of Finance of the Russian Federation on the establishment of the following requirements for such persons: the status of a customs representative and owner of a temporary storage warehouse, the absence of arrears in the payment of customs duties, taxes, administrative fines, the presence of a legal irreducible balance on the personal account advance payments in the amount of at least EUR 250,000, have no facts of bringing to criminal responsibility the founders, the head, the chief accountant, for crimes, responsibility for which is provided by the

Criminal Code of the Russian Federation, have X-ray inspection equipment that allows inspection of all goods entering the customs control zone for personal use, as well as technical means that ensure the de-consolidation, accounting and placement of goods, have an information system, ensuring interaction with the Information System of customs authorities. (Order of the Ministry of Finance of the Russian Federation, 2022)

The advantages of forming an intermediary institution for the movement of e-commerce goods are obvious both for individuals and for customs authorities. Individuals receive a range of services involving all customs formalities in respect of electronic commerce goods, customs authorities interact with one person instead of a huge number of recipients of goods.

5. CONCLUSIONS AND RECOMMENDATIONS

The conducted research allows us to conclude that the current directions of development of the legal foundations for the movement of goods within the framework of international e-commerce in the EAEU are the positioning of e-commerce goods as a separate independent category of goods transported across the customs border and not related to trade or non-trade turnover, as well as the use of customs procedures in the logistics of importing e-commerce goods into the EAEU and the formation of the institution of an intermediary between natural persons-buyers of goods and customs authorities, performing customs operations in respect of goods transported within the framework of international electronic commerce, including paying customs payments, on behalf of and on behalf of such an individual and assuming all necessary rights and obligations. The advantage of the Russian experience of customs regulation of e-commerce goods is the formation of a new approach to the theory of customs legislation, the systematic development of methods of customs regulation of e-commerce goods and their practical testing within the framework of pilot projects. This experience can be used by other countries, adjusted for national peculiarities.

For the further successful development of the principles and methods of customs regulation of goods transported within the framework of international electronic commerce, the issues of theoretical development of the concepts of "international electronic commerce" and "electronic commerce goods" for the purposes of customs regulation are essential. An unambiguous interpretation of the basic concepts will facilitate the construction of legal norms regulating the specifics of customs operations in relation to electronic commerce goods and will ensure uniform practice of their application by individuals and customs authorities. It is also necessary to determine the main approaches to the calculation and payment of customs duties in respect of electronic commerce goods. It is necessary

to clearly formulate the goal – what result is planned to be achieved by forming a separate category of e-commerce goods and applying certain principles of calculating customs payments for goods moved by individuals for personal use within the framework of e-commerce. If the trade turnover in any case retains the principles of customs taxation (payment of customs duties and taxes at the rates of the Unified Customs Tariff of the EAEU and in accordance with the terms of the declared customs procedure), then in non-trade turnover, the application of customs procedures can significantly affect the final cost of goods for the recipient individual, respectively, the volume of international electronic commerce in the B2C segment. The issue of the application or non-application of customs procedures in the logistics of non-trade turnover can rather be considered as a way to change such approaches to customs taxation. Pilot projects and experiments currently being conducted in the Russian Federation will certainly provide additional extensive material to address these issues.

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