

## **THE SCT OF THE EAEU: REAL LEVEL OF TARIFF PROTECTION**

### **ЕДИНЫЙ ТАМОЖЕННЫЙ ТАРИФ ЕАЭС: РЕАЛЬНЫЙ УРОВЕНЬ ТАРИФНОЙ ЗАЩИТЫ**

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The single customs tariff of the Eurasian Economic Union (the SCT of the EAEU) is a set of rates of import customs duties applied to goods imported into the customs territory of the Eurasian Economic Union from the third countries, systematized in accordance with a single Commodity Nomenclature of foreign economic activity of the Eurasian Economic Union. This customs tariff is developed with taking into account the principle of tariff Escalation, which allows you to determine the effective rate of tariff protection is the real level of taxation of goods with customs duty.

The principle of tariff escalation means the need to establish rates of customs duties depending on the degree of processing imported goods. Escalation is carried out in raising rates of duties on goods as their degree of processing increases. In accordance with this principle, the lowest rates of customs duties are set on imported raw materials: for materials, semi-finished products, component rates should be higher. The largest rates of customs duties should be applied to the finished product, which don't require further processing. It is believed that the formation of customs tariff, taking this principle into account, stimulates foreign producers instead of import of finished products organize their production in the host country. Besides, tariff escalation allows local producers (in the case of use of intermediate imports) to incur lower costs for payment of customs duties, rather than importers competing with domestic products.

Formation of the customs tariff in accordance with the principle of tariff escalation allows to increase the so-called effective tariff rate (the amount that characterizes how much the import tariff increases the cost of goods in the process of processing and depends on the difference in the level of rates of import duties on finished products and imported raw materials and components and their specific weight in the cost of the final product).

In the vast majority of countries, customs tariffs are imposed on imports in order to increase the price of imported goods and thereby protect the domestic market. If we take into account that the tariff rates in all countries are differentiated depending on goods, it is not important to definite a nominal level of tariff protection, but effective, that is, real.

In the case of using a tariff escalation, the effective rate of tariff will always significantly exceed the nominal rate of the tariff to the finished products. When calculating the effective rate of a tariff the total impact of duties on the final products and elements of material costs by the amount of value, added in processing, are estimated.

Based on the calculation of the effective level of customs protection important decisions are made in the field of trade policy. Suppose government wants to protect national producers of finished products. To do this, you need to make an import tariff rate for finished products at a level higher than the tariff for importation of intermediate products. As a result, the real (effective) level of customs protection will be higher than the nominal level. If the government sets a task to protect sectors that produce intermediate products from foreign competition, but stimulate competition in the sectors that produce finished products, it should establish a high import tariff for intermediate products. As a result, the nominal rate of the tariff for finished products will in fact mean a lower, and sometimes a negative level of customs protection.

The amount of the effective rate of tariff protection (actual level of tariff protection) is defined as the ratio of the size of the added cost in terms of tariff charge to the amount added cost in the basic version (in the absence of tariff charge).

It follows from the formula that the tariff protection of the domestic goods grows not only as the difference in rates (numerator), but also as the degree of processing decreases (added value, denominator). So, at a nominal duty rate of 10%, we can get a real rate of 25%. That means that, high rates of duties on finished products, along with the practice of tariff escalations, will most likely contribute domestic assembly plants, manufactures with a low degree of processing and the low value of created added value, rather than establishment of productions with a full technological cycle. At the same time it can help to deepen the specialization of national industry.

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