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CUSTOMS DUTY-FREE PROCEDURE

Таможенная процедура беспошлинной торговли

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Trading globally gives consumers and countries the opportunity to be exposed to new markets and products. Almost every kind of product can be found in the international market. Industrialization, advanced technologies, including transportation, globalization, multinational corporations, and outsourcing are all having a major impact on the international trade system. To increase the attractiveness of the country for international trade the government introduced duty-free trade.

Duty-free trade is a customs procedure in which goods are sold at retail in duty-free shops to individuals leaving the customs territory of the Customs Union, without paying customs duties, taxes and non-tariff measures.

In Belarus, these issues are regulated by the Decree of the President of the Republic of Belarus of January 17, 2012, No. 38 “On the functioning of duty-free shops”. In accordance with the Decree of the President of the Republic of Belarus, duty-free stores have been working in a new way since 2012. The document stipulates that goods placed under the customs procedure of duty-free trade are sold in duty-free shops established by the state institution “Main Department for Servicing the Diplomatic Corps and Official Delegations “Dipservice ” or a legal entity, the founder of which is a public institution [1].

The Regulations on duty-free shops approved by the Decree detail the requirements for these stores for their technical equipment.

It is also established that in stores located at checkpoints across the State Border of the Republic of Belarus, where retail trade is currently conducted,

legal entities are entitled to continue this type of activity, subject to the availability of permits for its implementation.

In accordance with the act, the owner of a duty free shop can only be:

1. legal entity who is the resident of the Republic of Belarus;
2. joint stock companies;
3. other business companies.

The owner of a duty-free shop should fulfill the following requirements:

- to own or rent a room suitable for use as a duty-free shop and meeting technical requirements;

- to have registration or permits for retail trade;

- not to be the subject of administrative offenses in the field of customs within one year.

- to implement other requirements established by the legislation of the

Member States of the Customs Union.

The declarant of goods placed under the customs procedure of duty-free trade, can only be the owner of the duty-free shop, which will sell these goods [5].

Goods placed under the customs procedure of duty-free trade may be sold:

1. on board aircraft of Belarusian aviation organizations engaged in international air transportation of passengers;

2. in duty-free shops located: at airports; on the territory of the Republic of Belarus and established by the state institution “The Main Department for Servicing the Diplomatic Corps and Official Delegations “Dipservice” [2].

According to Article 303 of the Customs Code of Eurasian Economic Union, any duty-free goods may be placed under the customs procedure, with the exception of goods prohibited from being imported into the customs territory of the Customs Union, exported outside the customs territory of the Customs Union [4].

The Resolution of the Commission of the Customs Union developed the list of duty-free goods that shall not be placed under the customs procedure. They are:

✓ military products, ammunition, military equipment, narcotic and psychotropic substances;

✓ industrial and military-technical goods;

✓ heavy goods (weighing more than 20 kg) and bulky goods (with a sum of sizes in length, width and height more than 200 cm);

✓ goods for retail trade, not wrapped in consumer packaging;

✓ goods of the Customs Union, subject to import customs duties, or in respect of which prohibitions and restrictions are established in accordance with the Uniform list of goods [6].

On November 22, 2007, the Decree of the President of the Republic of Belarus, which stipulated the peculiarities of functioning of duty-free shops, was handed down. The Duty Free Shop must be equipped with:

1. a device for scanning a document for traveling abroad with the output of information to the customs authorities;
2. video observation system;
3. cash register system and (or) special computer system;
4. payment terminal [3].

Thanks to the new Customs legislation, the scope of application of the Customs procedure of duty-free trade has expanded. Thus, in accordance with the Customs Code of the EAEU, goods placed under the customs procedure of duty-free trade are sold by an individual departing from the customs territory of the EAEU, arriving in the customs territory of the EAEU, as well as by an individual departing from one state to another state, and by an individual entering to one state from another.

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TRADE POLICY TOOLS OF THE EURASIAN ECONOMIC UNION

Инструменты торговой политики Евразийского экономического союза

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The EAEU ensures free movements of goods, services, capital and labor force within its borders as well as, coordinated, agreed or common policy in the economic sectors, determined by the EAEU Treaty.

One of the fundamental elements of the state policy of the modern economy is trade policy – a policy in the field of regulating the access of foreign goods to