

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

the domestic market. Implementation of trade policy is accompanied by the use of trade policy instruments – a set of various economic, political and administrative means that allow the state to maintain trade links with some countries and restrict imports from other countries.

Economic methods of state regulation of foreign trade include Customs tariff regulation. It is the main tool of trade policy. The tariff regulation of foreign trade activity can be described as a set of economic (tariff) measures of state regulation, which are created to protect the domestic market from the adverse effects of competition from foreign goods and regulate the structure of exports and imports of goods.

The basic line of the government control of international trade is the application of two types of foreign trade policy: free trade policy and protectionism.

Free trade is a policy to eliminate discrimination against imports and exports. Buyers and sellers from different states may voluntarily trade without a government applying tariffs, quotas, subsidies or prohibitions on goods and services. According to this concept, applying various tariff restrictions negatively affects the national economy. Consequently, the government needs to refuse to use measures of trade tariffs.

Protectionism is the economic policy of the state that aimed at shielding domestic industries from foreign competition by restricting access of foreign goods, services, capital and labor force to the domestic market.

However, there is a consensus among economists that protectionism has a negative effect on economic growth and economic welfare, while free trade and the reduction of trade barriers has a significantly positive effect on economic growth. The empirical data of the last third of the millennium showed that economic policy based on protectionism was less fruitful than free trade policy. Protectionism has also been accused of being one of the major causes of war. According to a slogan of Frédéric Bastiat, "When goods cannot cross borders, armies will." Taking this into account, it should be noted that the use of tariff protectionism as a factor of economic development can only be appropriate as a temporary measure before the liberalization of foreign trade.

In the matter of Customs tariff regulation in the Republic of Belarus, it is carried out in line with the law of the Eurasian Economic Union. Elements of Customs tariff regulation are:

- Unified Commodity Nomenclature of the Foreign Economic Activity of the EAEU;
- Unified Customs tariff of the EAEU;
- Unified rules for determining the country of origin.

All of the member states of the EAEU apply unified measures of Customs tariff regulation.

Keeping the Commodity Nomenclature of the Foreign Economic Activity (CNFEA) is also included to competence of the Eurasian Economic Commission. The nomenclature is based on a ten-digit coding system. Such a classification allows specifying commodity nomenclature giving a CNFEA individual code to the goods, which have the same names but different technical or consumer properties. Maintaining the CNFEA plays an essential role in implementation of Customs tariff regulation. The more commodity items the nomenclature has, the more accurately it is possible to determine the commodity code of goods. Therefore, Customs authorities can calculate and set the rate of Customs duty more correctly. This principle is called the principle of tariff differentiation and is used primarily for defensive purposes.

The main instrument of Customs tariff regulation is the Customs duty – a tax levied on imports (and, sometimes, on exports) by the Customs authorities of a country to raise state revenue, and/ or to protect domestic industries from more efficient or predatory competitors from abroad.

Customs duties are levied when the goods and services cross the border of a country. Their establishment is justified by at least two requirements: to protect domestic industry against imports; to achieve certain levels of close prices between imported and domestic products.

Import Customs duties are levied on the value of imported goods, when crossing the border of the importing country. This tax has a role of an equalization tax, as it leads to the closeness of imported goods level to the level of price for the domestic goods. Customs duties result in higher prices of imported goods in relation to domestic goods.

Export Customs duties are levied on domestic goods at their export. They have a limited spread, being levied for a small number of goods and during a limited period of time in order to obtain additional budget revenues or limit the export of some primary goods for processing in-house.

Transit Customs duties are levied on foreign goods crossing the Customs territory of member states. Their importance is small and they were abolished in most countries.

According to their form of expression, there may be three types of Customs duties: ad-valorem, specific and compound. Ad-valorem Customs duties are expressed as a percentage of the value of imported goods. Specific Customs duties are set as a fixed amount per unit of imported goods. Compound (mixed) Customs duties appear as a combination of the two. Basically, the mixed ones are levied, in particular, as an addition to the specific ones.

Like any instrument of regulation of the state budget, Customs duty has two sides of the coin. The practice of using the considered payments as a source of replenishment of the state budget makes it possible to identify the positive and

negative consequences of varying the amount of the duty in a higher or lower direction.

As a rule, the establishment of a higher duty indicates a protectionist policy. Such measures entail the reduction of imports and minimization of interaction with neighboring states. Scientists claim that application of Customs restrictions on the import of goods can be the reason for smuggling. High Customs duties also lead to bribery among Customs authorities and prejudice against citizens. On the other hand, increased interest of domestic producers can be considered as the result of high duties.

Nowadays, the development of Customs tariff regulation is one of the most significant trade and political tasks. The solution of this problem is aimed at optimization of the structure of the state budget revenue, promotion of the development of domestic market and ensuring the economic security of the country. Both the identification and consideration of factors affecting the imposition of Customs payments play an important role in building trade relations between countries, which may also be considered as the basis of the EAEU's economic stability.

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