

spezielle Modelle für diese Regionen. Deshalb wachsen Audi oder BMW in Märkten wie China und den USA schneller als der Gesamtmarkt. Andere Marken sind in Wachstumsmärkten oft längst nicht so gut vertreten.

Arroganz als Selbstzweck: Mercedes wirbt in den USA mit dem Slogan "The best or nothing" ("Das Beste oder nichts"), BMW bezeichnet seine Fahrzeuge als "ultimate driving machine" ("ultimative Fahrmaschine"). Selbst wenn die Aussagen nicht immer der Wahrheit entsprechen, stehen sie laut "Fortune" für das Selbstverständnis der Marken: Sie wollen die besten der Welt sein.

Preiwürdigkeit: Manchmal zahlen Menschen viel Geld für etwas, was nicht seinem realen Wert entspricht. Als Beispiel nennt "Fortune" ein Abendessen mit Unternehmer Warren Buffet, für das Teilnehmer 3,5 Millionen Dollar zahlten. Ganz so weit ist es mit den deutschen Autobauern noch nicht. Aber wenn US-Kunden knapp 140.000 Dollar für einen Porsche 911 Turbo S zahlen und jedes kleine Extra zusätzlich berappen müssen zeigt das: Porsche kann es sich leisten.

Exklusivität: Die deutschen Premium-Autobauer beherrschen es perfekt, ihre Kunden mit einem Wunsch nach mehr Exklusivität zu ködern. Wem ein normaler 5er BMW für fast 50.000 Dollar nicht reicht, kann sich einen M5 für rund 90.000 Dollar gönnen. Mercedes treibt es noch doller und verkauft den Mercedes C 63 AMG Black Series für 125.000 Dollar, eine normale C-Klasse gibt es für ein Drittel dieser Summe.

Die anderen können nicht mithalten: Audi, BMW, Mercedes und Porsche dominieren laut "Fortune" in fast allen wichtigen Punkten. Selbst wenn Konkurrent Lexus vielleicht sogar bessere Qualität liefert. Cadillac hat mit den supersportlichen V-Modellen aufgeholt, wird aber noch Jahrzehnte brauchen, um ernst genommen zu werden. Und eine Marke wie Ferrari ist zwar ein exklusiver Rivale für Porsche, aber Porsche verkauft 20 Mal mehr Autos!

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CUSTOMS OF THE UK AND GERMANY

Таможенные службы Великобритании и Германии

Лимановский А.М.
Руководитель: ст. преподаватель Кажемская Л.Л.
Белорусский национальный технический университет

On 31 January 2020, the UK finally left the European Union and now the country has to build new relationships with all the countries all over the world. It also seems that Her Majesty's Revenue & Customs will work in a different, brand-new way. In this work the customs of the UK will be compared to the customs of the other European country – Germany, which has its own department of control in the sphere of international trade.

Germany plays an important part in European trade. This country takes the first place by export. The German customs is an essential part of European customs affairs.

1. About history

These two countries have a very big history of customs affairs. In 1203 national customs service was created in England. During the 19th century the authority of the United Kingdom made trials to set up free trade on its territory.

While speaking about Germany, we should say that the customs created The German Customs Museum which tells us about the history in the best way. Visitors are given insights into 2,000 years of customs history and all kinds of information about the customs officials' world of work which, at the beginning of the 19th century, was made up of about 1,800 customs offices.

The year of 1949 is the birthday of modern Federal customs of Germany. On 15 December 1952, 17 countries including Germany and the UK signed “*Convention Establishing a Customs Co-operation Council*” and on 26 January 1953, this council was found. Later this organization got the second name “*World Customs Organization*”.

Also, these two countries join *World Trade Organization* at the same time.

However, the modern customs appeared in Great Britain only in 2005 when *HM Customs and Excise* was combined with *Inland Revenue*.

2. Structure

HM Revenue & Customs has 5 groups led by the general director:

Central Tax & Strategy group

Change, Security and Information group

Chief Finance Officer group

d. Human Resource Community group

Legal and Accountants group

Her Majesty's Revenue and Customs is a non-ministerial department of the UK. That differentiates HMRC from many other departments which directly obey the Prime-Minister. The Queen can appoint special authorized people who

take responsibility for management of taxpayers' affairs of special people, for example, ministers or oligarchs.

The General Director of HMRC, as a rule, runs a department. He takes responsibility for managing people, manages all business aspects of the department, does all his best to improve HMRC and reach a strategic aim.

The quantity of employees of HM Customs & Revenue is 56000 people.

The German customs has a difficult structure.

1 Level. In contrary to the British customs, the German customs obeys the Ministry of finance. This Ministry includes Department III - Federal customs administration (*ger. Bundeszollverwaltung*). This department responds for all organization and stuff problems.

2 Level. This level can be divided into 3 parts. The first part includes 5 head customs administrations: north, central, west, south-west and south-east. These organizations are made for coordination between local customs offices and the Ministry of finance. The second part is Customs and forensic Department. The third part is Federal administration of trade in alcoholic beverages.

3 Level. On this level there are 43 federal head customs with 277 customs post and also 8 operational customs offices with their subordinate posts. Germany provides its customs with 5 high-quality labors with modern equipment. Also 18 training centers prepare future employees and give them necessary education.

The quantity of employees is 39000 people.

3. Legal basis

The UK is not a part of the EU. However, the law for the British Customs hasn't been prepared yet. So, both countries now use all European laws about foreign economic regulation.

Of course, the most important document for each customs is the Customs Code. Since 1 May 2016 in the European Union new edition of the Customs code entered into force when it was approved by the European Parliament and by the Council of the EU. It should also be noted that the customs services of the EU countries apply methods in accordance with the Standardized risk management framework for the EU countries (EU Commission DG Taxation and Customs Union).

Also, an important document is "*Communication from the Commission to the Council, the Parliament and the Economic and Social Committee, of 8 February 2001, concerning a strategy for the Customs Union*". In this document members of the EU decided the strategy of development and work of all customs.

Customs officers work in the sphere of world trade. The European Union has common commercial policy and article 133 "*Community's "Common Commercial Policy"*" play a great role in the work of customs.

3. Functions and Income

HM Customs & Revenue and Federal customs administration have a lot of similar functions:

- Drug and Weapon control. Annually both customs find about 45 mln tones of drugs.
- Control and fight with counterfeiters

- Customs structures restrict and prohibit documents, which are illegal, especially by Constitution

- Security and protection of rare plants and animals

- Protections of IT-technologies and cultural values

Annual income of HM Customs & Revenue is about 334 billion pounds. Every year the number of employees decreases, while taxes increase. That is why the customs of Britain is one of the most profitable sphere of the British economy.

The German Customs is also an essential part of the German economy. Annual income is about 200 billion Euros. What is interesting that about 2 billion Euros are the fines from illegally employed people. Every year customs officers check about 50 000 employers and find hundreds of people, who works illegally.

In conclusion, I want to say that Germany and the UK play an important part in world trade. Total export is about 2 billion dollars. That is why, the customs departments are in demand in these countries. Every year customs brings a big part of English and German income.

We can see that despite the fact that these customs have different structure, they have a lot of same functions and they work in a similar way to provide business with security.

But nowadays Her Majesty's Customs & Revenue totally depends on the laws of the European Union and the functions of customs in and out the EU are similar. However, now the government of the UK should do a huge amount of work and get to the agreement with the European Union or they will have to reorganize the whole structure.

Also, the ministers of the EU say that the UK now is not a safe country to give them secret information about drug traffic, terrorism and so on. It means that the customs in the nearest future will face huge problems and difficulties and it's important to establish new links to provide safety not only to the UK but to the whole world.

At the same time, the German Customs is very stable and profitable. Every year this department gets more and more functions and responsibilities. The head of the department is a significant person in Ministry, and he influences on the decisions which are made in the German economy.

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INTERNATIONAL COMMERCIAL TERMS

Международные правила толкования коммерческих терминов

Белявская М.А.

Научный руководитель: Мойсеенок Н.С.

Белорусский национальный технический университет

In order to provide uniformity and unambiguity in the determination rights and obligations of the sellers and the buyers, the International Chamber of Commerce (ICC) develops and publishes so-called basic terms of delivery. Terms of delivery reflect the most common schemes of distributions the supply obligations in trade practice and establish the moment when the risk of accidental loss or damage to the goods transfer from seller to buyer. This set of terms officially is called International Commercial Terms or simply Incoterms.

The first publishing of Incoterms came out in 1936. Since then there are eight editions: 1936, 1953, 1967, 1976, 1980, 1990, 2000 and Incoterms 2010 which acts today.

Incoterms 2010 is a set of international rules recognized by government agencies, law firms and businessmen around the world as an interpretation of the most applicable terms in international trade. Incoterms are also of particular interest to customs, as terms of delivery determine customs value. The legislation of the Republic of Belarus does not mention the necessity in using Incoterms when concluding foreign trade agreements. Meanwhile, Incoterms are used in the process of execution of each contract due to general recognition, widespread use, and convenience.