

DUTY-FREE STORES: MAIN PECULIARITIES AND ADVANTAGES

Синяк У.В.

Научный руководитель: к.п.н., доцент, Веремейчик О.В.

Белорусский национальный технический университет

Today there is an active development of the duty-free market in the member States of the Eurasian Economic Union (EAEU). This is closely connected with the fact that the tourist business continues to gain momentum, and people are increasingly interested in favorable purchases. Therefore, whenever possible, people turn to duty-free stores.

Duty-free trade, as one of the procedures applied within the EAEU, allows selling foreign goods, as well as goods of the Union in retail in duty-free stores to individuals leaving the customs territory of the EAEU, moving between the member States of the Union, arriving in the customs territory from other countries, or to foreign diplomatic missions, equivalent representations of international organizations, consular offices, as well as diplomatic agents and consular officials

In order for goods to be placed under the duty-free customs procedure, it is necessary to comply with all prohibitions and restrictions established by the Customs Code of the EAEU. Only the owner of the duty-free store where the goods will be located and sold can act as a declarant of such goods.

Since the goods are not subject to certain taxes and duties, their cost is lower. The most demanded goods are alcohol and tobacco products, as well as cosmetics and perfumes. The assortment will depend on the size of the airport, border zone or port, the store itself and the demand for its products.

The owner of a duty-free store is a legal entity that meets the conditions for inclusion in the Register of duty-free store owners and, accordingly, is included in such register. For today there are 92 duty-free stores registered in the Republic of Belarus. The history of the first registered store in our country goes back to 2004.

Goods placed under the duty-free procedure may be placed temporarily under the transit procedure if it is required in the following cases:

1) If it is necessary to transport the goods from the warehouse to the store floor when they are located in the regions of activity of different customs authorities.

2) If it is necessary to transport the goods between the place of storage and the warehouse or the sales area of the store, when they are located in the regions of activity of different customs authorities.

In these situations, the duty-free procedure is not completed when the goods are placed under the transit procedure, as in the case of their placement under other customs procedures.

The Customs Code of EAEU is also provides for the possibility of terminating the duty-free customs procedure by releasing goods as supplies exported from the customs territory of the EAEU on board watercraft or aircraft.

The peculiarity of goods placed under this procedure is the possibility of placing goods not sold in stores under another procedure, such as clearance for home use.

The functions of duty-free stores include acceptance of goods, their storage, pre-sale preparation and direct sale of goods.

Goods intended for sale in duty-free stores, prior to their arrival in the sales area of the store, are subject to marking in the warehouse of this store by applying additional stickers containing:

- 1) the inscription “Only for sale in the duty-free store”;
- 2) registration number of the duty-free store according to the register of duty-free stores;

- 3) number of goods according to the accounting system applied in such store.

The advantages of duty-free stores include:

- 1) Prices. Prices in them are lower than for similar goods within the country, due to the fact that the sales price does not include a number of taxes and customs duties, and this allows to save money on the purchase.

- 2) A wide range of goods. As a rule, such stores have a wide range of products from all over the world and for every taste.

- 3) Quality of products. Buying in duty-free stores, you can not doubt the originality and quality of goods.

- 4) Convenience of payment. Customers have the opportunity to pay for purchases in international currency, which is usually convenient for tourists, as well as stores accept bank cards, which provides even more comfortable shopping.

Thus, summarizing all of the above, it is worth noting that in today's rapidly developing world there is a growth of the duty-free market due to various factors. Owners of duty-free stores are interested in developing their business and making profits, while individuals are interested in favorable purchases. Duty-free stores have advantages in terms of price-quality ratio, because the goods are of high quality and original, and their price is not increased due to the exemption from import duties and taxes at the state level. Goods are necessarily labeled, which guarantees the absence of claims to buyers about such goods, but it is worth remembering that some airports monitor the volume of liquids carried. Customs authorities carry out constant supervision and control over the owners of duty-free stores in respect of compliance with the established conditions for conducting this type of business.

Литература

1. Акименко, К.В. Электронный учебно-методический комплекс по дисциплине «ТАМОЖЕННОЕ ПРАВО» для студентов специальности 1-96 01 01 «Таможенное дело» / Акименко К.В. — Минск, БНТУ, 2023. – URL: https://rep.bntu.by/bitstream/handle/data/141891/Tamozhennoe_pravo.pdf?sequence=1&isAllowed=y (date of access: 26.03.2024).
2. Давыдова М.В. Владельцы магазинов беспошлинной торговли, как участники деятельности в сфере таможенного дела./ Давыдова М.В. – URL: <https://vestnik-brgu.ru/wp-content/numbers/2020-04/v2020-04-12.pdf?ysclid=m8xw0qyee352397255>(date of access: 26.03.2024).
3. Гура А.О. Преимущества и особенности магазинов беспошлинной торговли / Гура А.О. – URL: <https://cyberleninka.ru/article/n/preimuschestva-i-osobennosti-magazinov-beshoshlinnoy-torgovli?ysclid=m8xwatg9s0947193963> (date of access: 26.03.2024).

THE INFLUENCE OF TECHNOLOGY ON CONSUMER BEHAVIOUR

Смагина Я.П.

Научный руководитель: преподаватель-стажер Павлова К.А.
Белорусский национальный технический университет

Technology is rapidly evolving, and this has a significant influence on consumer behavior. In a rapidly changing world where innovation is becoming a part of everyday life, consumers are adapting to new conditions, leading to a transformation of their habits and preferences.

Modern trends such as the growth of e-commerce, the active use of mobile applications and social media, as well as the implementation of artificial intelligence and big data, create new opportunities for interaction between brands and consumers. However, these changes also present certain challenges: How should companies respond to new consumer demands? How are traditional management systems changing? How can customer loyalty be maintained in a highly competitive environment?

Understanding how technology influences consumer behavior is especially relevant in light of current trends. It allows businesses not only to adapt to new conditions but also to anticipate customer expectations – a key factor for success in today's world. This research focuses on analyzing the changes in consumer preferences under the influence of technology.

New technologies have radically changed marketing strategies, shifting the focus from traditional methods to digital ones. Previously, in the era of offline