

## COMPARATIVE ANALYSIS OF CUSTOMS PROCEDURES FOR RELEASE FOR DOMESTIC CONSUMPTION AND PROCESSING FOR DOMESTIC CONSUMPTION

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In the current conditions of foreign economic activity, choosing the optimal customs procedure is an important factor that affects the efficiency of enterprises involved in international trade. Proper use of customs procedures helps businesses reduce costs, improve profitability, and strengthen the competitiveness of their products.

The customs procedures of release for domestic consumption (RDC) and processing for domestic consumption (PDC) are both designed to allow foreign goods to enter the domestic market, but they differ significantly in how taxes are handled, the documentation required, and the economic impact on the enterprise.

In the context of import substitution and the growth of the manufacturing sector, evaluating the possibility of using the processing for domestic consumption (PDC) procedure becomes especially important. It serves as a tool to lower the tax burden and improve the financial stability of enterprises.

A comparison of the two customs procedures will be made, focusing on which option is more cost-effective. Using a practical example, we will determine whether it is reasonable to use the PDC procedure in a specific case. This will help show the advantages and disadvantages of each option and offer practical advice for businesses engaged in international trade.

The condition for placing goods under the PDC procedure is as follows: on the day the goods are placed under PDC, the amount of import customs duties calculated for the processed products (as if they were imported under the RDC procedure) must be less than the amount of import customs duties calculated for the goods placed under PDC (as if they were placed under the RDC procedure).

An example of this condition: if paper, subject to an import duty rate of 5%, is imported under a customs procedure and later processed into printed products, for which the duty rate is 0%, then the condition is fulfilled.

By placing the paper under the PDC procedure, the importer avoids paying the import duty (only VAT is payable). After completing all processing operations, the importer will only pay the import customs duty on the printed products, which have a duty rate of 0%. This reduces costs at the customs clearance stage.

Additionally, this possibility promotes the development of local production because processing goods within the Union's territory becomes more economically viable than importing finished goods.

Let us consider a situation where an enterprise plans to import a batch of goods — “paper” (code according to the EAEU HS: “4811 90 000 0”) — for the further production of “printed products” (code according to the EAEU HS: “4901 99 000 0”). The customs value of the imported paper is USD 10,000. No special duties, such as anti-dumping, compensatory duties, prohibitions, restrictions, or domestic market protection measures, apply to this product. The exchange rate used is 1 USD = 3.2 Belarusian rubles.

The enterprise is considering two customs clearance options for the paper:

— placing the goods under the RDC procedure (and then producing new goods),

— placing the goods under the PDC procedure.

I. First, let’s look at the option where the goods (“paper”) are placed under the RDC procedure.

Under this procedure, the enterprise must pay the import customs duty, value-added tax (VAT), and a customs fee.

The import duty rate for the paper is 5%.

The VAT rate is 20%.

The customs fee for customs operations with the imported goods is 50 Belarusian rubles.

In this case, the production costs for the "printed products" will include different expenses, such as processing the paper (cutting, coloring, printing, etc.), staff wages, and other related costs.

The amount of import customs duty will be 1,600 Belarusian rubles.

The VAT amount will be 6,720 Belarusian rubles.

The total customs payments at the import stage will be 8,370 Belarusian rubles.

The overall costs for the importer, who brings in the "paper" to produce and sell "printed products," will be higher because they will also include production and sales expenses.

Therefore, placing goods intended for later processing under the RDC procedure does not reduce financial costs during customs clearance. However, it allows the importer to avoid meeting some requirements (such as submitting special documents for processing) that are necessary when placing goods under the PDC procedure.

II. Now let’s calculate the scenario where the enterprise uses the PDC procedure.

According to this procedure, only VAT and the customs fee need to be paid.

Import customs duty is not charged on goods brought in for processing for domestic consumption.

The VAT amount will be 6,400 Belarusian rubles.

As a result, the total customs payments due at import will be 6,450 Belarusian rubles.

After the processed goods ("printed products") are placed under the RDC procedure, only the import customs duty on the printed products must be paid, and the duty rate for them is 0%.

Thus, placing goods under the PDC procedure will help the importer lower financial costs, including customs payments for both the original goods ("paper") and the processed goods ("printed products").

However, the importer must fulfill all the conditions for placing goods under the PDC procedure (such as providing documents on processing conditions and making sure that foreign goods can be identified in the processed products) and follow the rules for using goods under this procedure within the Union's customs territory (complete processing within the set deadline and only perform permitted processing operations).

From the point of view of economic possibility, placing goods under the PDC procedure not only lowers financial costs at customs clearance but also encourages the development of local production, improving the competitiveness of domestic manufacturers.

Importers can use their funds more effectively, investing in expanding production capacities and introducing innovative technologies.

As a result, processing activities within a Union member state become more profitable and help the country's manufacturing sector grow.

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