

their personal lives. It is essential that Customs authorities demonstrate high ethical standards to project an image of the Customs Service that is beyond reproach [3].

Литература

1. Указ Президента Республики Беларусь № 228 «О некоторых вопросах таможенных органов» // Эталон-Беларусь [Электронный ресурс] / Нац. центр правовой информ. Респ. Беларусь. – Минск, 2006. – Режим доступа : <http://etalonline.by/document/>. – Дата доступа : 15.03.2019.
2. Национальный Интернет-портал Республики Беларусь [Электронный ресурс] / Национальный центр правовой информации Республики Беларусь. - Минск, 2003. - Режим доступа : <http://www.pravo.by/>. - Дата доступа : 17.03.2019.
3. Английский язык для таможенников = English for Customs Officers : учебник / О. В. Веремейчик. – Минск : Вышэйшая школа, 2018. – 327 с.

AX-FREE SYSTEM IN THE REPUBLIC OF BELARUS

Беспошлинная система в Республике Беларусь

Ковалевич О.А., Гончерёнок Е.Д.

Научный руководитель: преподаватель Мойсеёнок Н.С.
Белорусский национальный технический университет

At present time, the issue of attracting foreign citizens to domestic products is quite relevant. One of these methods is the Tax-Free system.

Tax Free is the value-added tax (VAT) refund system for foreign residents for purchases made in the state when they leave it [1].

The main objective of Tax free is to make purchases for foreigners more attractive, thereby stimulate imports. In addition, the data provided by foreign citizens are used to assess the demand for the Tax-Free service.

The refund amount depends on the accepted VAT rates in the country where the product was sold. The amount of the refund is also influenced by the domestic legislation of the seller's state, in particular the minimum purchase price with which the VAT is returned, the term of submission of application of refund calculated from the date of purchase, the validity period of the Customs seal (put on the border upon departure) [2].

Currently, the system is supported by the following countries: Austria, Argentina, Belgium, Belarus, Great Britain, Hungary, Germany, Holland, Greece, Denmark, Ireland, Iceland, Spain, Italy, Cyprus, Korea, Latvia,

Lithuania, Luxembourg, Norway, Poland, Portugal, Singapore, Slovakia, Slovenia, Turkey, Finland, France, Croatia, the Czech Republic, Switzerland, Sweden, and Estonia.

The minimum purchase price ranges from 38 to 175 euros, the return period is mostly 3 months from the date of purchase, but each country defines it independently [1].

On certain groups of goods, the VAT refund cheque does not apply. This is usually food, jewelry and goods that are not subject to value-added tax.

Refund is usually made through intermediary companies, a fee for services is charged from its amount. As a rule, the larger the purchase amount, the lower the percentage of commission [1].

The refund amount can be transferred to a bank card or paid in cash in the special places of Tax-Free Cash Refund.

The Republic of Belarus has been supporting the Tax-Free system on its territory since 2013. More than 460 stores, the bulk of which are located in Minsk, are the part of this system in our country. The general principles of applying Tax Free are the same as those adopted in others states [2].

The return system applies to individuals who do not live permanently in the Republic of Belarus and countries of the Eurasian Economic Union. Refunds are made from the price of goods subject to 20% VAT, if the purchase is more than 80 Belarusian rubles in a shop connected with the Tax-Free system during one day. The only authorized system operator in the Republic of Belarus is RUE "Beltamozhservis" [2].

A refund is subject to 15% of the value of the goods without VAT. The calculation of the amount takes place in Belarusian rubles.

The refund system does not apply to products with a 10% VAT rate and excisable goods.

Buying goods you should present to the store employees:

1) a passport or a document replacing it, for issuing a "VAT refund cheque" in two copies. The first copy, with a mark about the export of goods is issued to the buyer, together with a special envelope RUE "Beltamozhservis", the second one remains with the seller. Original VAT refund cheque of the store is attached to the first copy;

2) email address, phone number;

3) data on a bank card (number and validity). These data are transferred to the Bank Processing Center, Joint Stock Company «Savings Bank «Belarusbank» and the issuing bank of your bank card, for the implementation of the VAT refund procedure [1].

Individuals must submit to the Customs officers the goods that were not in use, in undamaged packaging, the "VAT refund cheque" and the identity

document for obtaining a mark on the export of the goods within three months from the purchase [2].

Within six months after exportation, the first copy of the VAT refund cheque should be enclosed in the “Beltamozhservice” envelope, indicating the details of the bank card, and sent to the address free of charge to the “Beltamozhservice”. Refund of VAT will be made within 30 days from the date of receiving letter. Information about the support of tax free can be obtained on the website www.tax-free.by of RUE “Beltamozhservis” [2].

Tax-free service in Belarus has not yet received distribution comparable with neighboring countries. This topic is much more relevant for Belarusians going shopping in Lithuania and Poland [1].

To conclude, despite the fact that the Tax-Free system is still newly-made, it has already justified its hopes. However, the question of its distribution among citizens is still acute, since not everyone knows about its existence. And, as mentioned earlier, the use of Tax-Free system is beneficial for both parties: the state and foreign countries.

Литература

1. О системе Tax-free [Электронный ресурс]. – 2018. Режим доступа: <https://www.tax-free.by/company> – Дата доступа : 08.03.2019.
2. Tax-Free [Электронный ресурс]. – 2018. Режим доступа : <https://myfin.by/wiki/term/tax-free> – Дата доступа : 10.03.2019.

PECULIARITIES OF CUSTOMS OPERATION AND CONTROL WHEN GOODS ARE TRANSPORTED BY AIR

Особенности совершения таможенных операций и проведения таможенного контроля при перемещении товаров воздушным транспортом

Даниловский О.А., Козляк А.Д.

Научный руководитель: преподаватель Мойсеёнок Н.С.
Белорусский национальный технический университет

Nowadays air transport is not among the most popular means of international transport of goods in the Republic of Belarus. According to the statistics, it counts the smallest volume of freight. The reason for this is that air transport is one of the most expensive, but at the same time the fastest means of transport, which gives it a number of advantages over the rest of the transport. Transporting perishable goods, speed is a key indicator. In addition to the speed of the carriage itself, it is also necessary to take into account the time required to