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BONDED ZONES OF CHINA AS A PROTOTYPE FOR THE CREA- TION OF FREE CUSTOMS ZONES IN THE REPUBLIC OF BELARUS

Бондовые зоны КНР как прототип создания свободных таможенных зон в Республике Беларусь

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Huge volumes of exports and imports, which pass through the border of China, would be impossible to take timely and process without the use of advanced methods of Customs control and facilitation for certain categories of business entities. A successful solution to this problem was the so-called bonded zones of China – specially designated territories with special tax and customs status.

The main feature of the development of special economic zones of China is an increase in number of bond zones as areas with a special tax and customs regime, as well as with a favorable investment climate.

Most often they are a kind of addition to existing free trade zones. Considering that for Chinese imports and exports the main way to transport goods is by sea, the most important bonded areas of China are located in such port cities as Shanghai, Hangzhou, Dalian, Qingdao, Beijing, Tianjin, Shenyang, Qingdao, Guangzhou and Shenzhen.

The main principles of functioning of bonded zones in China are the following:

- preferential taxation based on the total abolition or partial replacement of individual payments to the budget with special bonded tax;

- duty-free trade – the possibility of free import, export and movement of goods within the zone – without any restrictions, licensing and payment of customs duties;

- the transfer of the border of ordinary tax regulation beyond the special zone – customs duties, VAT and consumer taxes at standard tariffs will be accrued only in case of export of duty-free goods to “non-bonded” territories;

- a special regime of currency regulation is the possibility of conclusion and payment for contracts for the supply of goods only in foreign currency.

In this way, when you import into such zones and export practically all groups of raw materials and goods, except for the minimum list of restrictions provided by law, you will not have to pay customs duty, VAT and consumption tax. When selling products, imported or manufactured in the zone, VAT and consumer tax are also not levied. All types of specified payments will be charged only if the goods cross the borders of the corresponding bond and import them into China with the usual tax status.

According to the Association of Bonded Areas and Export Processing Zones of China, there are currently more than 120 bonded zones.

One of the most successful bonded zones in China is the Waigaoqiao bonded zone in Shanghai, which is the largest area with the largest GDP (42% of the total GDP of all bonded zones in China), the largest volume of exports and imports (39%), the largest number of enterprises (20%) and companies with foreign investments (36%).

The experience of Chinese bonded zones has had a huge impact on the development of such zones in the Republic of Belarus. The free customs zone of the Great Stone Chinese-Belarusian Industrial Park serves as an analog of the China-bonded zone in the Republic of Belarus.

Chinese-Belarusian Industrial Park "Great Stone" is the largest strategic project of bilateral cooperation. The project is developing within the framework of interstate Belarusian-Chinese cooperation and the signed intergovernmental documents. It is a territorial free economic zone, but with a different legal and preferential regime than the free economic zone.

In respect of Customs simplifications, residents of the Great Stone industrial park were granted exemption from import customs duties and VAT on the import of equipment, raw materials and materials (without the possibility of acquiring them on the territory of the Eurasian Economic Union (EAEU)) for the implementation of inter-season projects, exemption from payment of "import VAT" for goods produced within the framework of the free Customs zone, as well as the possibility of application the free Customs zone procedure, which provides the right to import goods without import customs duties for manufacturing with their further processing and exports outside the EAEU countries.

In September 2019, in Singapore, Chinese-Belarusian Industrial Park was awarded the New Silk Road Finance Awards 2019, becoming the winner in the nomination "The Best Project of the One Belt, One Way Initiative in Central and Eastern Europe".

Based on the experience of organizing establishing the first free economic zones on the territory of the Republic of Belarus, as well as taking into account the experience of China, the Great Stone industrial park has the potential to become a world-famous industrial park of the two different states.

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WCO SAFE FRAMEWORK OF STANDARDS IN MANAGING INTERNATIONAL TRADE

Рамочные стандарты в управлении международной торговлей

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International trade is an essential driver for economic prosperity. Customs play a central role in the security and facilitation of global trade. As government organizations that control and administer the international movement of goods, Customs administrations are in a unique position to provide increased security to the global supply chain and to contribute to socio-economic development through revenue collection and trade facilitation [1].

Challenges of international trade regulation lead to the adoption of new approaches by Customs administration, which, in its turn, will quickly respond to ongoing changes in accordance with international practice and the requirements of society. One of the examples is WCO Safe Framework of Standards. This unique document marked the beginning of a safer world trade regime and also announced the start of a new approach to «end-to-end» management of goods, transported across the border, while recognizing the importance of a closer partnership between.

The purpose of Safe Framework of Standards is to increase security and simplify international trade procedures.

The Safe Framework consists of four core elements [1]:

It harmonizes the advance electronic cargo information requirements.

Each country that joins the Safe Framework commits to employing a consistent risk management approach to address security threats.