

ке акцизными марками Республики Беларусь, и допущение их без маркировки акцизными марками Республики Беларусь. Следует отметить, что изменения не коснулись маркировки алкогольной продукции, импортируемой из стран ЕАЭС, т. к. они имеют статус товаров ЕАЭС. Соответственно, такая продукция должна быть промаркирована до ввоза ее на территорию Республики Беларусь.

Несмотря на то что область косвенного налогообложения наиболее гармонизирована среди стран – участниц ЕАЭС, нежели иные вопросы, в условиях формирования единой налоговой политики в ЕАЭС необходимо совершенствование единых подходов в проведении налоговой политики государств – членов ЕАЭС, максимальная гармонизация нормативно-правовой базы в области косвенного налогообложения во взаимной торговле на единой таможенной территории ЕАЭС, оборота подакцизных товаров (в т. ч. по чувствительным товарам) на единой таможенной территории ЕАЭС.

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The main results of functioning of the Customs Union and Common Economic Space in the sphere of customs affairs for 2012–2014

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During the functioning of the Customs union of Belarus, Russia and Kazakhstan (the CU) and the Common economic space (the CES) there were considerable changes in the sphere of customs affairs and the customs legislation on the whole.

So, in 2012–2014 the Eurasian Economic Commission (the EEC, the Commission) adopted about 140 decisions directed on the conducting of the unified

Foreign Economic Activity Commodity Nomenclature and changes of rates of import customs duties of the Common Customs Tariff of the CU, in order to execute Russian Federation's WTO commitments on tariffs. These decisions are also directed on the establishment of tariff quotas and granting tariff preferences. A number of international agreements concerning the improvement of the contractual basis of the CU and the CES in the area of the customs tariff regulation were also accepted.

In the sphere of non-tariff regulation the Agreement on Movement of Narcotic Drugs, Psychotropic Substances, and their Precursors within the Customs Territory of the CU signed by the heads of member-states of the CU on the 24th of October in 2013 entered into force on September 18. The EEC accepted many decisions directed on reduction of excess administrative barriers on moving goods due to the implementation of the WTO commitments and improvement of contractual basis of the CU. It adopted many decisions promoting improvement of customs declaration of goods, simplification of customs formalities and reduction of the number of used customs documents. Besides, obligatory preliminary informing concerning the goods imported by the motor and railway transport is introduced [1].

On the 29th May in 2014, the presidents of Kazakhstan, Russia and Belarus signed an agreement (the «Treaty») in Astana on the Eurasian Economic Union (the Union). The Treaty entered force on 1 January 2015. According to the Treaty, the Union is an international organization and its membership is open to other countries. From 1 January 2015 Armenia joined the Union as a full member, while work has also being done to prepare Kyrgyzstan and Tajikistan to join the Union.

Decision of the Supreme Eurasian Economic Council of the 29th May, 2014 № 68 approved Guidelines for the development of a «single window» mechanism in the system of regulation of foreign economic activity. These guidelines help to simplify the conditions of the implementation of foreign economic activities for representatives of business community. The Commission and customs authorities of the CU put efforts in order to accelerate the passing of goods and vehicles with the help of application of modern technologies of the customs control [2].

The Working group improved the customs legislation and the Expert group operated actively in order to prepare the draft of the Customs Code of the Union. In the sphere of customs affairs international cooperation and information exchange have been developing with the customs services of Belarus, Kazakhstan, Russia and Armenia, and also the countries which expressed a yearning to join the Eurasian Economic Union, and other countries, including China and so on [3].

To sum up the results, it is possible to pick out the following positive aspects of the Belarusian membership in the work of the CU and the CES in 2012–2014:

To begin with, the implementation of single customs tariff and non-tariff regulation in trade with the third countries. The application of the Common customs tariff concerning goods of the third countries protects interests of Belarusian,

Russian, Kazakh and Armenian producers in an internal market of the CU. And it strengthens mutual trade. Secondly, single requirements in the region of technical regulation, the application of sanitary, phytosanitary and veterinary measures reduce risks of trade conflicts. Moreover, on the Belarusian-Russian border all types of the state control were cancelled: customs, sanitary, veterinary, phytosanitary, transport and other forms of control. These measures provide free movement of goods in the CU. As a result investment appeal increases considerably in Belarus in view of the creation of the extensive market for realization of goods. Foreign investors have new opportunities to advance goods, produced in the territory of Belarus, without hindrances on markets of Kazakhstan, Russia and Armenia. So, it is a very important positive point due to strengthening the transit appeal of our country [4].

Thus, there were serious changes in the sphere of customs affairs during very successful functioning of the Customs Union and the Common Economic Space and also close customs cooperation between member-countries of the Customs union and the Common Economic Space. And now customs affairs are developing in the Eurasian Economic Union, which is based on the Customs Union and the Common Economic Space.

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Современные тенденции развития туристического рынка

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Туризм является одной из крупнейших и динамичных отраслей мировой экономики. Высокие темпы его развития, большие объемы валютных поступлений активно влияют на различные сектора экономики любой страны.

Несмотря на влияние мирового финансового кризиса на развитие туристической отрасли, выразившееся в падении международных прибытий на