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THE MECHANISM OF DISTRIBUTION OF IMPORT CUSTOMS DUTIES BETWEEN THE BUDGETS OF THE EURASIAN ECONOMIC UNION: PROBLEM ASPECTS OF FUNCTIONING

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Economic interests of every state are provided substantially with efficiency of its fiscal policy. An import customs duty is also the part of it, for it carries out a fiscal function providing a state budget with financial resources. In its turn, an import customs duty is an indirect source of salaries, pensions and other social obligations. In the Eurasian Economic Union (EAEU, Union) import customs duties are mandatory payments charged by customs authorities for their actions related to an import and release of goods. According to Article 26 of the Treaty on the EAEU import customs duties must be enrolled and distributed among the budgets of the Union's Member States.

To begin with, the mechanism of enrollment and distribution of import customs duties in the EAEU is defined by the Protocol on the Procedure of Enrollment and Distribution of the Amounts of Import Customs Duties between the Budgets of the Member States (Annex 5 to the Treaty on the EAEU). In 2010-2014 it was regulated by the Agreement on Establishment and Application of the Procedure of Enrollment and Distribution of Import Customs Duties in the Customs Union (CU) dated May 20, 2010, which norms were implemented in the Treaty on the EAEU.

In compliance with the legislation paid import customs duties to be transferred from one Member State to the budget of other Member States must be calculated by multiplying the total amount of import customs duties to be distributed between Member States on distribution standards that are set in percentage.

In 2009 the expert group calculated distribution standards of import customs duties as an arithmetic mean of: the value of imports from non-CU countries in 2007-2008 according to statistics of the United Nations Commodity Trade Database and an arithmetic average rate of the Common Customs Tariff of the Customs Union (CCT) [1]. After Armenia's and Kyrgyzstan's accession to the EAEU distribution standards were revised (taking into account only data for Armenia for 2011-2012 and Kyrgyz for 2012-2013 without the recalculation of distribution standards for Belarus, Kazakhstan and Russia for that period of time).

One of the main and key problems of the study is the lack of official published information. As a result, it is impossible to analyze all practical

aspects of distribution of import customs duties between the budgets of the Union's Member States. On account of the absence of published reports for the period 2015-2016 as a framework of a review it is necessary to take the results of the collection of import customs duties in 2013-2014 (table).

Table 1

Revenue and distribution of import customs duties between the budgets of the Member States of the Customs Union in 2013-2014

The Republic of Belarus			The Republic of Kazakhstan			The Russian Federation		
	2013	2014		2013	2014		2013	2014
Distributed to own budget	48,5	40,8	Distributed to own budget	150,6	119,5	Distributed to own budget	18642,4	14866,2
Distributed to the CU's MS	982,9	828,3	Distributed to the CU's MS	1903,4	1510,7	Distributed to the CU's MS	2549,4	2033,0
Received from the CU's MS	1092,2	868,7	Received from the CU's MS	1628,6	1298,9	Received from the CU's MS	2691,8	2147,8
The amount of all received import customs duties	1140,7	909,5	The amount of all received import customs duties	1779,2	1418,1	The amount of all received import customs duties	21334,2	17014,0
Balance counter flows	97,0	42,5	Balance counter flows	-262,4	-210,7	Balance counter flows	165,4	168,2

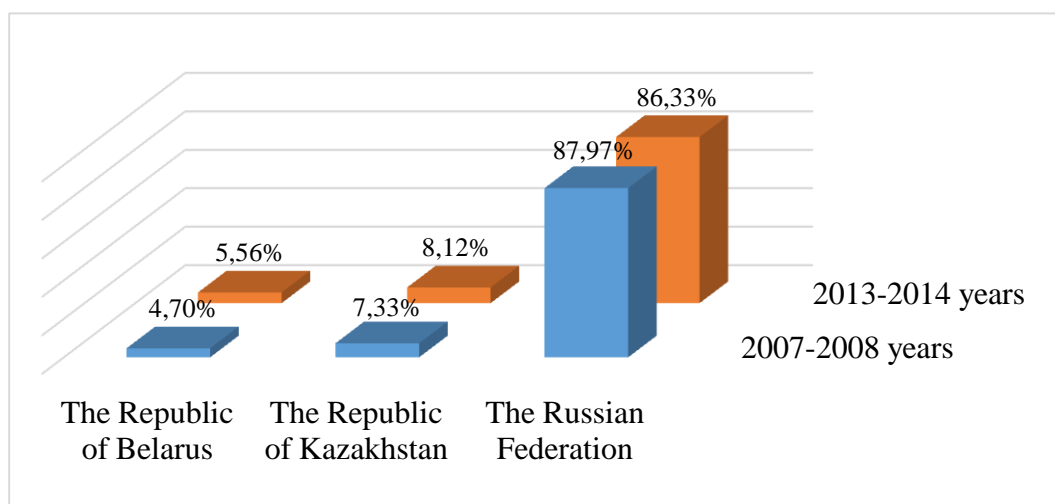
According to the data of the table it can be noticed a slowdown of the revenue of import customs duties in all Member States of the EAEU. Such slowdown in revenues in budgets of Belarus, Kazakhstan and Russia has been caused by a decrease in import of goods from foreign countries, the devaluation of national currencies and reduction of rates of import customs duties as a result of the implementation of Russia's commitments to the World Trade Organization (WTO).

The statistics of balance counter flows also clearly show unevenness and imbalance in the amounts of funds received after the distribution from "plus" to "negative sign". Consequently, in 2013-2014 the customs authorities of the Republic of Kazakhstan transferred import duties into accounts of the other Member States upward of applicable distribution standards that directly slid the amount of revenues in a republican budget of Kazakhstan. It should be noted that this situation can happen to every

Member State of the Union. In the case of qualitative functioning of such mechanism a «distribution turmoil» must be nonexistent [3].

This discrepancy is stipulated by the fact that such important macroeconomic factor as the volume of import is constantly changing from increase to decrease and vice versa. As a result, distribution standards of import customs duties established on the basis of data for 2007-2008 don't currently correspond to a real economic situation that has been led to the malfunction of the entire distribution mechanism reflected in the existence of negative balance counter flows and, therefore, revenue shortfalls in the budgets of some Member States of the Union [4]. In addition, an arithmetic average rate of the CCT is not a constant indicator in the face of the reduction of duty rates in view of the implementation of Russia's WTO commitments. So, an arithmetic mean rate of the CCT on December 31, 2014 in comparison with December 31, 2013 has slumped from 9,43% to 8,68% that according to settlement data caused the budget shortfall of 1,6 billion USA dollars [3].

In confirmation of the existence of problematic issues in functioning of the mechanism it is necessary to make a comparative analysis of applicable and «real» (recounted) distribution standards based on an actual arithmetic mean rate of the CCT and indicators of imports from non-CU countries in 2013-2014. As you can see, applicable and «real» (recounted) distribution standards differ considerably from each other (Pic. 1). In order to rule out this «integration inequality» it is well to put forward a proposal to the Eurasian Economic Commission of making amendments to the Treaty on the EAEU and including a clause of annual revision of distribution standards based on actual trade statistics and an average mean rate of the CCT.



Pic. 1. Comparative diagram of applicable and «real» distribution standards of import customs duties

Another bailout solution of this problem could be the implementation of a new methodology based on the best international practices and experience of other major integration groups. One of the most appropriate variants is the

mechanism of enrollment and distribution of import customs duties applied in the Cooperation Council for the Arab States of the Gulf (GCC). Customs duties are collected at the first customs point of entry of the GCC States with the external world. Customs revenues of the Member States must be distributed according to the final destination of goods [5]. Thus, a basic principle of «fair return» (what you put in, you get back) is observed. In other words, a country, which has collected a certain amount of import duties, has the right to expect back an equal amount and not less.

To sum up, all these actions will lead to heated debate on this subject between the Member States of the EAEU. At the same time, it is necessary to deal with these problem issues once and for all so as to provide national prosperity of its Member States and effective development of the whole integration group in future.

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FRANCHISING AS A SPECIAL WAY OF DOING BUSINESS IN THE REPUBLIC OF BELARUS

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Franchising as a special way of doing business conquers more and more territories, gaining recognition around the world. The popularity of franchising is explained with the efficiency and high stability of forming of new enterprises. Franchising is useful both for those who want to start their own business, and for those, who have already achieved success in their business and aims to expand it quickly without significant additional investment.

What does modern franchising mean? The meaning of franchising is that a big and well-known company provides to a small company, which often just