

Секция 2.

The world in the 21 century: Economic issues in Belarusian society

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THE PROBLEMS OF CALCULATION OF INDIRECT TAXES IN A CONTEXT OF THE CUSTOMS UNION

The aspiration of the post-socialist countries to international integration has led to creation of many economical unions. So, the mode of free trade in Belarus, Kazakhstan, Kyrgyzstan, Russia and Tajikistan has allowed to cancel the customs duties and other restrictive measures in trade of goods made in the territory of member states. The Customs Union of three countries - Belarus, Kazakhstan and Russia - has led to creation of the united customs territory that gives free movement of the goods, both made in the given territory and imported from the third countries and let out in the free reference is provided. It is foreseen the creation of united economic space in the future that will allow to move freely the goods, services, capital and labor.

Nowadays the agreement on the Customs union of Belarus, Kazakhstan and Russia has been working more than year. This agreement has abolished the customs borders and duties between these three countries and has provided the introduction of united custom duties for other countries.

Meanwhile, such insignificant period of application of the agreement on the Customs union has revealed many problems connected with calculation of indirect taxes. One of them is a bulky document circulation in the conditions of absence of customs borders. So, for the conformation of validity of acceptance of the zero rate under the value-added tax (further - VAT) the following documents are represented to tax inspection of the importer:

1. the contracts that realize the export of goods;
2. the bank extract;

3. the statement about the import of goods and the payment of indirect taxes;
4. the transport documents;
5. other documents

All documents must be received in time, within 180 days. Though this six-month term is long enough, in practice it is not always feasible.

One more problem is different rates of the VAT (see Tab. 1).

Tab.1: VAT rates in member countries of the Customs union.

Belarus	Russia	Kazakhstan
20 %	18 %	12 %

Such difference in rates of the largest indirect tax is leading to unequal economic conditions of activity of the enterprises. That's why it would be expedient to unify it.

Thus, nowadays it is possible to show payers of taxes both advantages and disadvantages of the Customs union at moving the goods between the member countries. The advantages are:

- absence of customs registration;
- absence of the customs duties;
- VAT payment on the appointment country.

The disadvantages are:

- complication of document circulation;
- problems in confirmation of the zero rate of the VAT.

The removal of the discovered problems of collection of indirect taxes in practice of the rules of the Customs union will allow the given economic formation to function more effectively and to involve in its structure other countries in the future.

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