

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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**BELARUS AUTOMOBILE CARGO REVIEW**

Automobile way of cargo transportation is used when delivery on time is necessary and on short distances in comparison with other ways, by railway or water transport. Automobile cargo transportation occupies a leading position in developed countries. It is mobile and allows cargo delivery «from door to door», high speed of delivery on short distances, possibility to choose the shortest way of transportation.

About 23 -26 % of all cargo transportation in the last 4 years in Belarus is related to automobile. This situation can be changed by a plan of logistic system till 2015. This plan includes about 40 investment projects of logistic bases, and they will provide a full amount of services: transport, purchase, storing, sales. This program has a good effect on the economy in general. The experience of countries is so, that developed logistics allows to increase turnover of material resources for 20-40%, cut stocks for 50%, save on transportation for 7-20%. In the end this will result in cut of expenditures in the sphere of production and then delivery of the goods for a final consumer.

Request-satisfying pass ability of republic roads is a guarantee of effective logistics work. It takes the amount of 75% of all cargos. The tendency is so that republican roads are invested and served enough, but local roads are not. This sector is not fully self-paid and financed from government budget in comparison with Belarus Railway. In 2005 the sector is financed by 20% from fuel taxes, and in 2009 by 60% with a tendency to grow. In period from 2007 to 2010 budget expenditures on the road were covered by 70% from the planned. Lack of resources made the government determine some investment programs of a high priority. It means to develop the level of m4 m5 roads up to class 1 and to construct a new encircling highway in Minsk. According to the latest data two projects are in a step of construction, but encircling highway is on a step of validation of investment. Because of the deficit of investment in the road sphere, the government decided to cover it by applying road tools on the main roots. To solve this problem the contract on electric system of fee collection was signed with KapschTrafficCom AG Austria on February 29 2012.

About 50-60 per cent of transit cargos from Europe to Russia is transported through Belarus. One of the vacant possibilities to increase benefits from automobile transportation is to use contrainler cargos in transit communication, it is one of the most perspective in the world. Contrailers have special construction and allow to use Multimodal transportation, to combine auto transportation with rail road and with water transit effectively. In Belarus it occupies less than 1% of cargo turnover, In Japan, USA, South Korea – more than 20%. The barrier to use contrailers is lack of modern logistic bases.

Effective automobile cargo transportation depends on: a) terminal system (it can be provided by modern logistic bases) b) multimodal transportation using contrailers c) request-satisfying pass ability of republic roads d) government structure of logistics strategic research and supervising with appropriate authorities.

What does automobile logistics development bring? a) It will cut transport costs in final product price from 35% to EU average level – 10% and make Belarus products more competitive. b) It will attract new transport flows (which currently pass round Belarus the shortest way from Europe to Russia, from Europe to the East). It will increase profits from transit. c) It will strengthen Belarus position in various world rates and attract new investment of capital into national economy.

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## GLOBALIZATION AND BELARUSIAN SOCIETY

Globalization is the name for the process of increasing the connectivity and interdependence of the world's markets and businesses. This process has speeded up dramatically in the last two decades as technological advances make it easier for people to travel, communicate, and do business internationally. In general, as economies become more connected with other economies, there has increased competition which is a good thing since it makes agents of production more efficient. The two most prominent pro-globalization organizations are the World Trade Organization and the World Economic Forum. All the countries involved in the free