

also are confused by American merchandising in determining when a sale is truly a sale.

Lack of knowledge about their countries: The American's general lack of knowledge about world geography, compounded by their pervasive monolingual society, is great disappointments to most visitors.

It comes obvious that NVC plays an extremely important role in international communication, hence it should be thoroughly studied not to be misunderstood in different situation that may arise.

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FREE ECONOMIC ZONES СВОБОДНЫЕ ЭКОНОМИЧЕСКИЕ ЗОНЫ

В статье дано определение свободных экономических зон, входящих в нее резидентов. Рассматриваются СЭЗ Республики Беларусь: "Брест", "Гомель—Ратон", "Минск" и "Гродноинвест". Указываются области народного хозяйства, в которых действуют резиденты упомянутых выше зон, а также производимая предприятиями продукция. Акцентируется внимание на том, что резиденты пользуются льготными режимами налогообложения. Указывается на то, что эти зоны имеют в перспективе возможность расширения своей деятельности.

A free economic zone is defined as a part of the territory of the Republic of Belarus with the precisely determined borders and the special legal regime setting up more favorable conditions for conducting business and other economic activity compared to usual standards. A resident of the free economic zone is defined as a legal or natural person being an entrepreneur without forming a legal person registered by the administration of free economic zones falling under special legal regime of a free economic zone. The privileged procedure of taxation is established in free economic zones.

The Free economic zone "Brest" (FEZ "Brest") is the first FEZ in the Republic of Belarus. It has been functioning officially since December 1996.

The FEZ accepts investments for creating, in the first place, enterprises of pharmaceutical, automotive, food, electronic, furniture, machinery construction and woodworking sectors of industry. The residents pay only 6 taxes of 22, taxes on profit, income and value added tax being reduced by 50 % and more.

At the beginning of functioning of the zone more than thirty foreign enterprises, joint ventures and other companies have been registered as residents of the zone. They include Polish enterprise "Ag-Mar-Bel" (production of complex furniture), Italian Enterprise Brest —Pharma- International Co. Ltd (production of medicines and cosmetics), Chech enterprise "Lesprom", German enterprise "Coondor"(production of paints), Belarussian — Polish joint venture "Tagis" (production of buses) and others. In 2000 German investments remain the largest in FEZ "Brest"(30 % of all capital).

Free Economic Zone "Grodnoinvest" was founded on 16 April 2002 with the purpose of involving national and foreign investments for setting up and development export-oriented enterprises which are based on state-of-the-art and high technologies. It will create favorable conditions for the structural rebuilding of national economies and let businessmen use existing production sites effectively.

Objectives and other activities: creation of advantageous conditions for involving national and foreign investments in the economy of Grodno; reconstruction and improvement of the industry using leading research innovation and Hi-Tech.

Free economic zone "Minsk". The creation of a free economic zone has been determined by the Special Presidential Decree of the Republic of Belarus issued on 2\3\98. The purposes and goals: stimulation of creation and development of manufactures, based on high and exact technologies in a zone ; organizing of a large transport complex on the basis of the National airport "MINSK"; increase of an export and involvement of Minsk enterprises and Minsk area into the international economic relations and so on. The residents of FEZ "Minsk" are working in such fields as food, construction and furniture, wood-processing, engineering, printing and other industries.

As for FEZ "Gomel-Raton", eleven enterprises of the Gomel-Raton free economic zone manufactured about 3 trillion rubles worth of goods in the six months of the year 2000, or about 5 % of the Gomel enterprises' total output. As of January 1, 2000, 23 residents of the zone have been registered, 13 of them with foreign investments. FEZ "Gomel-Raton" unites 8 joint and 5 foreign companies. All of the foreign companies registered in the FEZ are manufacturers and account for 2/3 of the total production growth of the zone.