

THE ROLE OF CUSTOMS DUTIES IN THE REPUBLIC OF BELARUS

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In the Republic of Belarus, customs duties play a key role in the economic system. Not only do they provide a permanent boost to the state budget, but they are also an important instrument for regulating foreign economic activities. In the context of globalization and deepening economic integration, especially within the framework of the Eurasian Economic Union (EAEU), effective customs policy becomes increasingly important. It helps to maintain the competitiveness of domestic producers, reduce import dependence, stimulate exports and create favorable conditions for business development. In addition, the role of customs duties as a protective and stabilizing mechanism becomes even more important under sanctions pressure and in the unstable external economic situation.

The State now had a responsibility to ensure sustainable economic development and budget fulfilment in the face of external economic challenges. In this context, the role of customs duties as a key instrument of public financial and trade policy is particularly important. In my view, the customs duty is a tax levied on goods moving across the customs border, the main purpose of which is not only to supplement the budget but also to regulate external economic activity. It influences pricing, import structure and export strategy of the country. In the opinion of Tolstouchenko G.P. customs duties are indirect taxes imposed on import, export and transit goods. Ivleva M.F. also takes the view that the possible duties are a form of co-revenue tax [1]. In the Republic of Belarus, customs duties not only bring significant revenue to the budget, but also help protect the domestic market from excessive imports of goods from other countries. This is particularly relevant in a situation where Belarusian producers compete with cheaper, but often lower quality foreign goods. Customs taxes create a level playing field by enabling local producers to develop, innovate and save jobs. This is particularly evident in the fields of engineering, food and light industry, where the share of domestic goods on the domestic market has been sustained by a sound customs policy [2]. In addition, customs duties have an important function of enabling the State to respond effectively to external economic threats. For example, in the case of a sharp increase in imports of certain goods, higher rates may be introduced to protect vulnerable industries [3].

It is important to emphasize that the functions of customs duties are not limited to the economic sphere. They also serve as a tool for political control:

Belarus, as a member of the Eurasian Economic Union, must comply with the relevant customs regulations, but is also keen to shape its national strategy in such a way as to preserve internal stability. The study showed that the correct use of customs duties improves the competitiveness of domestic producers, creates favorable conditions for attracting investment and increases the country's export opportunities.

Thus customs duties are an important element of the economic and political strategy of the state. They not only provide revenue, but also protect the internal market, regulate the trade balance, and help to adapt to external economic challenges. Improvement of customs policy plays a key role in ensuring stable economic growth of the Republic of Belarus in the context of international cooperation.

Литература

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KÜNSTLICHE INTELLIGENZ IN DER SOFTWAREENTWICKLUNG: TRANSFORMATION VON ENTWICKLUNGS- UND TESTPROZESSEN

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Die moderne Softwareentwicklung steht vor einer exponentiellen Zunahme der Komplexität von Projekten, vor der Schärfung von Anforderungen zur Funktionalität und vor der Notwendigkeit, die Entwicklungs- und Fertigungszyklen zu beschleunigen. Herkömmliche Softwareentwicklungstechniken sind oft nicht in der Lage, diese Herausforderungen zu bewältigen. Künstliche Intelligenz und maschinelles Lernen bieten einen revolutionären Ansatz zur Lösung dieser Probleme, indem sie Tools zur Automatisierung, Optimierung