

Gleichzeitig wird die Standardisierung und Koordination innerhalb der Lieferketten immer wichtiger. Nur durch eine enge Zusammenarbeit aller Akteure – von Herstellern über Logistikdienstleister bis hin zu Endkunden – kann eine vollständig vernetzte und effiziente Logistikinfrastruktur geschaffen werden. Die papierlose Abwicklung von Transportprozessen, die Nutzung erneuerbarer Energien und die Implementierung nachhaltiger Verpackungslösungen werden in den kommenden Jahren weiter an Bedeutung gewinnen.

Unternehmen, die frühzeitig in innovative Technologien investieren, werden langfristig ihre Wettbewerbsfähigkeit sichern und sich als Vorreiter einer modernen, effizienten und umweltfreundlichen Logistikbranche positionieren können. Die kontinuierliche Entwicklung und Anpassung an neue Marktbedingungen wird entscheidend dafür sein, wie die Logistikindustrie die Herausforderungen der Zukunft meistert.

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EXCISE TAXES: THEIR ESSENCE, PURPOSE AND ROLE IN CUSTOMS POLICY

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The relevance of the work is due to the fact that excise taxes occupy a special place in the budget revenues of the Republic of Belarus. They are the most stable sources of revenue for the state budget. They serve as the main economic pillar for the development of countries with economies in transition. Taxes take various forms and types, but the most common approach to their classification is to divide them into direct and indirect taxes. Indirect taxes are included in the final price of goods, works, and services that consumers pay, while taxpayers only transfer these funds to the tax authorities.

According to Article 8 of the Tax Code of the Republic of Belarus, indirect taxes include value added tax and excise taxes [1]. They play almost a key role in the fiscal and customs policy of the state. The following features are typical for all types of taxes:

- They are permanent payments.

- Is collected by the state from individuals and legal entities.
- Aimed at achieving goals such as financing public needs and ensuring the safe functioning of the State apparatus [2].

Excise taxes are an indirect tax that is levied on certain goods and services, most often related to consumption and having a negative impact on health or the environment [3]. Such a tax pursues not only the goal of increasing state revenues, but also stimulates a reduction in the consumption of harmful goods and services, as well as compensates for possible damage caused by their use. The manufacturer or seller pays excise taxes by transferring part of the income to the budget. If you look at it from the point of view of the law, the payers of this tax are organizations and enterprises that produce products subject to excise taxes, but, in fact, the real payer of excise taxes is an ordinary consumer, since the amount of excise tax is usually included in the cost of goods or services.

In most countries, the following goods are subject to excise duty: alcoholic (regardless of the volume fraction of ethyl alcohol) and tobacco products, petroleum products (gasoline, diesel fuel), cars, and electricity. The rates for excisable goods are set out in the appendix to the Tax Code of the Republic of Belarus. That is, unlike, for example, VAT, excise tax rates are individual. There is also a tax period, that is, the time period for which the tax must be paid. According to the Tax Code of the Republic of Belarus, it is recognized as a calendar month.

Thus, it can be concluded that excise taxes are one of the main instruments of the customs policy of the Republic of Belarus. They are used to protect the domestic market from foreign competitors, as well as to generate additional income for the state budget. In other words, an indirect tax such as excise taxes is one of the key taxes that has a significant impact on the formation of the revenue side of the budget of the Republic of Belarus.

Литература

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