

L'application de la nouvelle transmission offre : une large gamme de contrôle de la vitesse, une consommation spécifique de carburant plus faible, une plus grande fiabilité, une plus grande productivité des unités.

Éléments de la transmission: moteurs asynchrones de traction, disposition des ensembles libres, électronique de puissance et de commande, moteur-générateur asynchrone de traction. Application de la transmission électromécanique dans les camions dans le but d'améliorer les indicateurs écologiques.

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### **ADMINISTRATIVE OFFENSES: TAX CRIMES**

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One of the oldest signs of the existence of the state is the procedure established in a certain territory for collecting taxes, fees, duties and other mandatory payments from a citizen. This procedure is called a tax system. A tax system is an integral component within the financial framework of any state which is supported by mandatory payments of law-abiding citizens. Nevertheless, many non-compliant business entities practice tax avoidance to the state budget. This harms not only the state system, but also ordinary citizens, as tax rates rise due to

underpayment of taxes to the budget. And it also has a negative effect on citizens who receive pensions and benefits from the budget.

A tax offense is an unlawful failure to fulfill obligations to pay taxes, which entails administrative or criminal liability, or the application of state coercion measures. Each offense must include four elements: the object of the offense, the subject of the offense, the objective side of the offense, the subjective side of the offense [3].

In the Republic of Belarus, tax offenses are regulated by Chapter 14 of the Code of Administrative Offenses of the Administrative Code. These offenses can be divided into several groups:

1. Art. 14.1 of the Code of Administrative Offenses – liability for failure to register with the tax authorities.

2. Art. 14.2 of the Code of Administrative Offenses, Art. 14.3 of the Code of Administrative Offenses, Art. 14.6 of the Code of Administrative Offenses – liability for failure to submit or deadline for submission of information and other documents, failure to record and reflect income.

3. Art. 14.4 of the Code of Administrative Offenses, Art. 14.5 of the Code of Administrative Offenses – liability for failure to pay taxes or failure to fully fulfill obligations to transfer.

4. Art. 14.7 of the Code of Administrative Offenses, Art. 14.8 of the Code of Administrative Offenses, Art. 14.9 of the Code of Administrative Offenses – liability for activities not directly related to tax collection, but facilitating their lawful calculation and payment [1].

Enforcement of tax obligations is the forced collection of taxes at the expense of the property and funds of the obligated person, in the event of failure to fulfill the obligation to pay payments. Enforcement measures are imposed: for cash, at the expense of the property of a legal entity or individual, at the expense of debtors, as well as non-alternative collection from accounts.

Even with a successful choice of strategy and development of the tax audit system, unlawful business entities deceive tax authorities. In order to improve the effectiveness of control measures, it is necessary to study foreign experience.

First, let us consider the experience of tax control in Germany in the field of methods for calculating the tax base. They serve as a subsequent selection of taxpayers for further control. For example, the method of "general comparison of property". When authorities discover a sharp increase in property, the origin of which cannot be confirmed by the relevant documentation, the tax authorities come to the conclusion that the source is hidden income. The amount of increase in property and capital is compared with the declared income for the reporting period.

In the modern world, quality interaction between tax authorities and taxpayers plays an important role. For instance, in France there is a legal document called

the Taxpayers' Charter, which protects the rights of legal entities and individuals. It contains all the basic rights and obligations of business entities . This document covers both organizations and individuals.

In Denmark, a database has been created for high-quality compliance with tax legislation, which stores all the necessary data and information. With its help, it is easier to identify an understatement of the tax base when compared with industry averages.

The Dutch experience is based on significant restrictions on control. For example, before holding any event, it is necessary to obtain a preliminary decision. Tax service employees do not work with one organization or person for more than 3.5 years, after which they are subject to redistribution. Also, if a relative of an employee works in the organization, he is not subject to audit [2].

Thus, in the system of administrative offenses, tax offenses regulate the process of collecting taxes, fees (duties). The types of tax offenses and penalties for them are prescribed in the Code of Administrative Offenses. Textual legislation should be constantly improved, taking into account the trends of modern development of all branches of legislation and foreign experience in tax control.

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### **INTERNAL THREATS TO THE SECURITY OF CRITICAL FACILITIES**

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Critically important objects in the economy are objects of social, production, engineering and transport, energy, information and communication and other infrastructure, the disruption of the functioning of which as a result of an act of terrorism may contribute to the destabilization of public order and the achievement of other goals of terrorism and (or) entail human casualties, harm to human