

grünen Welle. Die obere Tafel zeigt die empfohlene Geschwindigkeit, um die grüne Welle mitzunehmen und zügig durchfahren zu können. Wenn man sich also an diese Empfehlung hält, kann man an den folgenden Ampeln mit einer grünen Welle rechnen [5].

In diesem Zusammenhang ist es wichtig zu betonen, dass Intelligente Verkehrssysteme den Straßenverkehr durch fortschrittliche Technologien wie künstliche Intelligenz, Sensorik und Vernetzung revolutionieren. Sie verbessern die Verkehrsflusssteuerung, erhöhen die Sicherheit und reduzieren Staus und Emissionen. Die Zukunft des Verkehrs liegt in intelligenten Systemen, die eine effiziente und nachhaltige Mobilität ermöglichen.

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FISCAL POLICY OF THE STATE

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State economic policy may have several varieties, among which are fiscal, monetary, foreign trade and currency. Depending on the chosen course of economic development and the political structure of society, various combinations of these varieties are used.

According to Keynes's concept, due to the imperfection of the system of market interactions, the state must influence them. The policy of the appropriate influence of the state on the economy through manipulation of the income and expenditure of the state budget is called fiscal policy.

The implementation of fiscal policy is ensured by the state's accumulation of financial and material resources. The instruments for its implementation are the income and expenditure of the state.

State revenues are formed, first of all, with taxes collected by government bodies, social contributions and income of state enterprises. There are several ways of accumulating state revenues. These are tax and non-tax, as well as extraordinary and permanent budget revenues. The most widespread method of accumulation is through taxes, they make up about 90% of the income of most states.

According to the final goal of implementation, taxes are divided into special and general. Special taxes, depending on the final goal, are collected from specific payers and directed to predetermined purposes. General taxes are collected from the general mass of taxpayers and are used to achieve the goals set by the state.

Government expenditures are a number of items of expenditure that the state carries out in order to develop certain categories of the national economy. These include the public sector of the economy, government purchases, social expenditures of the state, government investments, state provision of education, science, health care, defense, and so on. The structure of government expenditures varies significantly for developing and developed countries.

Developing countries spend a significant part of their budget on defense, while developed countries use government expenditures to develop science, sports, and health care. As national economies develop, governments of different countries often begin to increase the share of budget expenditures on social needs and culture. Correct designation of target areas of budget expenditures is extremely important for ensuring conditions for the formation of sustainable economic growth and an increase in the general standard of living of the population. The state influences a number of sectors of the economy by distributing funds from the state budget and is fully responsible for their position and development. Depending on the objectives, state budget expenditures are divided into foreign economic and foreign policy, economic, social, intended to ensure the country's defense and intended to maintain the state apparatus.

This classification shows the country's priorities at the moment and in these foreign and domestic economic conditions. Moreover, the principle of state regulation of the economic apparatus is conceptually intended not to replace the market, but only to complement it. As the set tasks of implementing the state budget are implemented, three rules of spending budget funds must be followed, firstly, the principle of irrevocability. Funds spent on the development of the national economy are not subject to return. Secondly, the principle of targeted direction. Funds received by the state budget must be used in accordance with the financial plan, the principle of observing the austerity regime. It is envisaged to minimize costs while obtaining the expected result.

Improving the quality of tax management of relations between subjects and objects of tax and budget policy is concluded in the competent selection of a combination of types of tax and budget policy. It is difficult to achieve this in Belarus due to the fact that the local state has not previously encountered problems associated with the absence of a systemic state budget in the country and, accordingly, scientific activity in the field of macroeconomics. In countries with an established capitalist form of economy, these problems are among the critical ones, therefore, active work was carried out abroad to develop and systematize such a category as the state budget and taxes.

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COMPARATIVE CHARACTERISTICS OF SMUGGLING IN THE REPUBLIC OF BELARUS AND THE REPUBLIC OF KAZAKHSTAN

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Smuggling poses a serious threat to the economic security of the state, undermines the tax system, promotes the spread of illegal goods and increases corruption. For the countries of the Eurasian Economic Union (EAEU), including the Republic of Belarus and the Republic of Kazakhstan, this problem is of particular importance due to their transit position and the length of their external borders.

Belarus and Kazakhstan occupy strategically important positions in the EAEU: the former as the western "gateway" to the EU, the latter as a key partner in the east, bordering China. Both states, being the "external perimeter" of the Customs Union, are responsible for border control, which makes the fight against smuggling a priority task at the state level.

The fight against smuggling in the Republic of Belarus is regulated by a number of regulations: the Criminal Code of the Republic of Belarus, in particular Articles 228 and 229, which provide for liability for the illegal movement of goods, currency, weapons and other items. The Customs Code of the EAEU, in