

## SPECIFICITY OF COLLECTING VALUE ADDED TAX AND EXCISE DUTIES IN THE IMPLEMENTATION OF FOREIGN ECONOMIC ACTIVITY

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In order for the state to maintain the economic stability of the country, development and improve the level of living of the population, the government needs money. Since every citizen is interested in all of the above, there is such a thing as taxes in the state. Taxes are understood as mandatory payments of citizens and organizations from their income, profits, property in favor of the state. These funds go to the budget, and then they are spent on state and social purposes: road repairs, construction of schools and hospitals, street cleaning, education, the army, assistance to certain categories of citizens. Taxes, like the entire tax system, are a powerful tool for managing the economy in market conditions.

As for foreign economic activity, the largest share belongs to value added tax and excise taxes (Fig. 1).



Fig. 2 – Consolidated budget revenues (VAT and excise)

If we consider in more detail the value added tax (VAT), it is worth noting that this is an indirect tax. Indirect tax is not paid directly from the company's funds, but is set as an extra charge to the price of a product or service. Thus, the company that sold the goods transfers part of the funds from this surcharge to the budget. The tax itself is paid by the final buyer, who pays both the cost of the

goods and the VAT itself. The procedure of calculating and paying VAT of the Republic of Belarus is regulated by Chapter 14 of the Tax Code of the Republic of Belarus. In addition, the Tax Code of the Republic of Belarus also contains a list of goods that are exempt from paying this tax when imported into the Union territory of the Republic of Belarus. The tax period of the value added tax is a calendar year. A calendar month and a calendar quarter may be recognized as a reporting period. The main advantages of VAT in foreign economic activity are high profitability and neutrality.

Excise duty is also an indirect tax. It represents a certain surcharge, which is included in the ultimate price of the goods. Like VAT, the final consumer actually pays the excise tax. The company is only the seller of this product and transfers funds received from sales to the state.

Goods subject to excise duty are called excisable. These goods are mainly consumer product, that are mass-imported and mass-produced: alcohol; alcoholic beverages; non-food alcohol-containing products; beer, beer cocktail; low-alcohol beverages with a volume fraction of ethyl alcohol of more than 1.2 percent and less than 7 percent; tobacco products; motor gasoline; diesel fuel and diesel fuel with methyl esters of fatty acids; marine fuel; hydrocarbon liquefied petroleum gas and compressed natural fuel gas used as automobile fuel; oil for diesel and (or) carburetor (injection) engines; ciders; food alcohol-containing products. But there are also goods that are exempt from excise duties when imported into the customs territory of the Republic of Belarus, their list is also, like VAT, specified in the Tax Code of the Republic of Belarus.

If we talk about the importance of excise duty in foreign trade, it should be noted that the excise tax is a fairly effective economic tool for the implementation of the foreign economic policy of the republic, aimed at regulating the import of foreign goods in order to protect the domestic market of the country, as well as an important source of withdrawal to the state income received by importers of excess profits from the sale of certain types of products with stable demand and high prices. Unlike value-added tax, which is levied at each turnover and spreads the tax burden on intermediate consumers of goods, works and services, excise taxes are collected once and paid in full at the expense of the final buyer. This reflects a certain specificity in the choice of payers of excisable goods.

In conclusion, I would like to note that both excise taxes and VAT provide a significant part of budget revenues, which confirms their importance for the country's economy. Thus, considerable attention should be paid to improving the mechanisms for collecting these indirect taxes in order to optimize and create a balanced tax and customs policy.

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### **INTENSIFICATION OF CONSUMPTION USING THE EXAMPLE OF THE ELECTRONICS MARKET**

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Today, the development of the digital economy is largely focused on the intensification of consumption and the resulting economic efficiency. Throughout its development, society has transformed the process of consumption in terms of its volume, structure, and direction. This transformation represents systemic changes that are expressed through the transformation of consumer demand, consumption models, the increase in consumption volumes, and the reorganization of the entire process. As a result, sustainable trends and stereotypes of a systemic nature are formed in society.

The transformation of consumption can take place through either intensification or extensification, and these two paths to changing consumption volumes have fundamental differences. In extensification, the focus is on the quantitative growth of goods and services purchased by the population. The main principles of extensification can be considered the increase in the number of producers and consumers in the market, the expansion of the range of goods and services, and the globalization of the market as a whole [1].

In intensification, on the other hand, there is a qualitative improvement in the goods and services themselves, as well as in the process of their acquisition, which is achieved through the optimization and rational use of limited resources. Intensification is one of the most important directions for the development of the national economy. Without it, achieving accelerated development rates and socio-economic efficiency of the country with subsequent improvement in the standard of living of the population is not possible, as intensification acts as the material and technical base. The scientific and technical process is at the heart of intensive development. Manifestations of intensification can be observed in the complexity