

Sustainable demand is ensured persist persists for blue-collar jobs amounted to (64,2 per cent of the total number of vacancies). The actions of the State programs are leading to the preservation of a high level of employment of the population, ensuring the level of unemployment within the socially acceptable level. There is an increase in the efficiency of resource use, taking into account the real needs of the national economy.

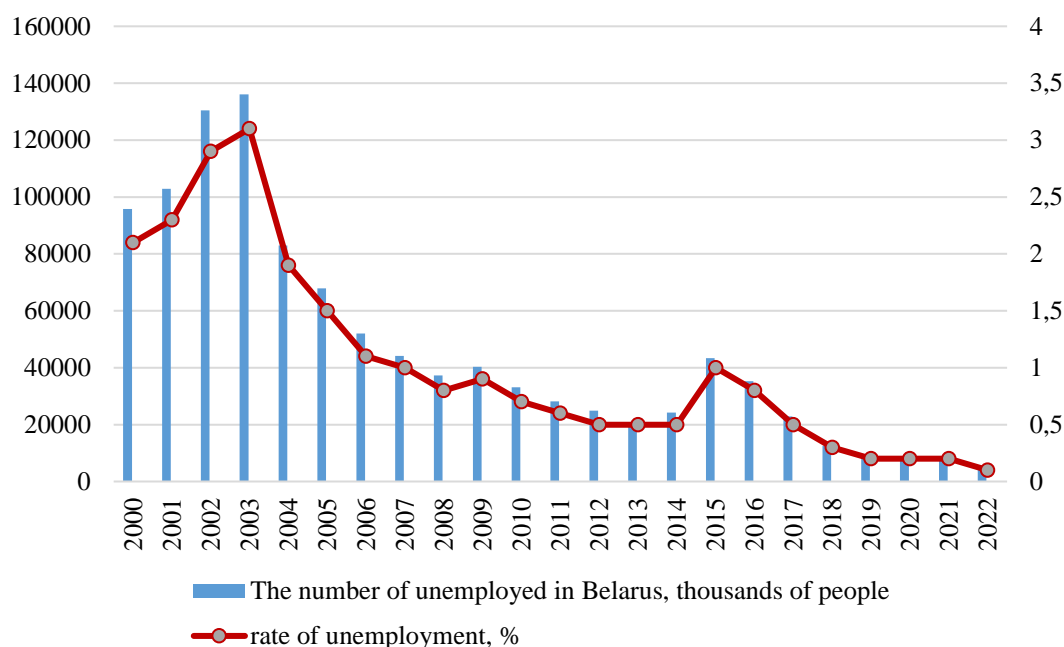


Figure 1 – The number of unemployed and the unemployment rate for 2000–2022 (according to data at the beginning of the year)

Note – Source: [1].

Unemployment in the Republic of Belarus has its own characteristics, for example, some growth of hidden unemployment is swept aside. However, registered unemployment in Belarus today is only 0,2 percent of the labor force (January 1, 2022).

In conclusion, it should be noted that the level of registered unemployment as of January 1, 2022 amounted to 0,2 percent of the labor force, which was a positive result.

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УДК 336.221.4

THEORETICAL ASPECTS OF TAX POLICY AND IMPLEMENTATION OF ITS FEATURES AT THE PRESENT STAGE IN BELARUS

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Aspects of the tax system and its impact on the national economy are analyzed in the article. The modern tax policy of Belarus, problems of the tax burden, possible estimates of the scale of the tax burden are analyzed.

Keywords: open economy; goals of nations; potential GDP; tax burden; tax system reforms; problems of the tax system.

ТЕОРЕТИЧЕСКИЕ АСПЕКТЫ НАЛОГОВОЙ ПОЛИТИКИ И ОСОБЕННОСТИ ЕЕ РЕАЛИЗАЦИИ НА СОВРЕМЕННОМ ЭТАПЕ В БЕЛАРУСИ

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Рассмотрены экономические аспекты налоговой системы и ее воздействия на национальную экономику. Анализируются современная налоговая политика Беларуси, проблемы налогового бремени, возможные оценки масштабов налоговой нагрузки.

Ключевые слова: открытая экономика; цели наций; потенциальный ВВП; налоговая система; налоговая нагрузка; реформы налоговой системы; проблемы налоговой системы.

The most important economic goals of nations are internal balance, external balance, a reasonable rate of growth, and an equitable distribution of income.

We can state now, that we are dealing with an open economy in Belarus. And more realistic is the case where the nation uses Government expenditures, just like investments and exports, are an injections into the system; while taxes, savings and imports, are a leakage from the system.

Potential GDP of an open economy country, depends on the full-employment quantity of labour, the quantity of capital, and the state of technology. Thus taxes can influence all three of these factors. The income tax weakens the incentive to develop new technologies that increase income Labour.

Because of the income tax decreases the equilibrium quantities of labor and capital, it also decreases potential GDP.

Same time, reasonable tax policy, could increases aggregate demand and shifts the AD curve to the right. Tax cut could also increase aggregate supply. And thus, in the long time it will lead to the aggregate supply growth.

That is why we can state that the tax system is a tool for managing the development of the economy by the state.

Today, in the Republic of Belarus, the structure and number of taxes has been determined; the mechanism for applying basic taxes and was considerably. Modern changes will include basic taxes and their rates which ensures stable economic growth.

Modern tax system of Belarus could be compared with the tax systems of the countries of the Customs Union and the standards of developed countries.

The Republic of Belarus is faced with the necessity of developing an effective tax policy to ensure economic progress. How it could be achieved: search for a ways to increase revenues to the state budget; a reduction in tax pressure on a commodity producer.

In the Budget trends for the period 2011–2020 we can see an increase in the share of tax payments to the country's consolidated budget (Figure 1).

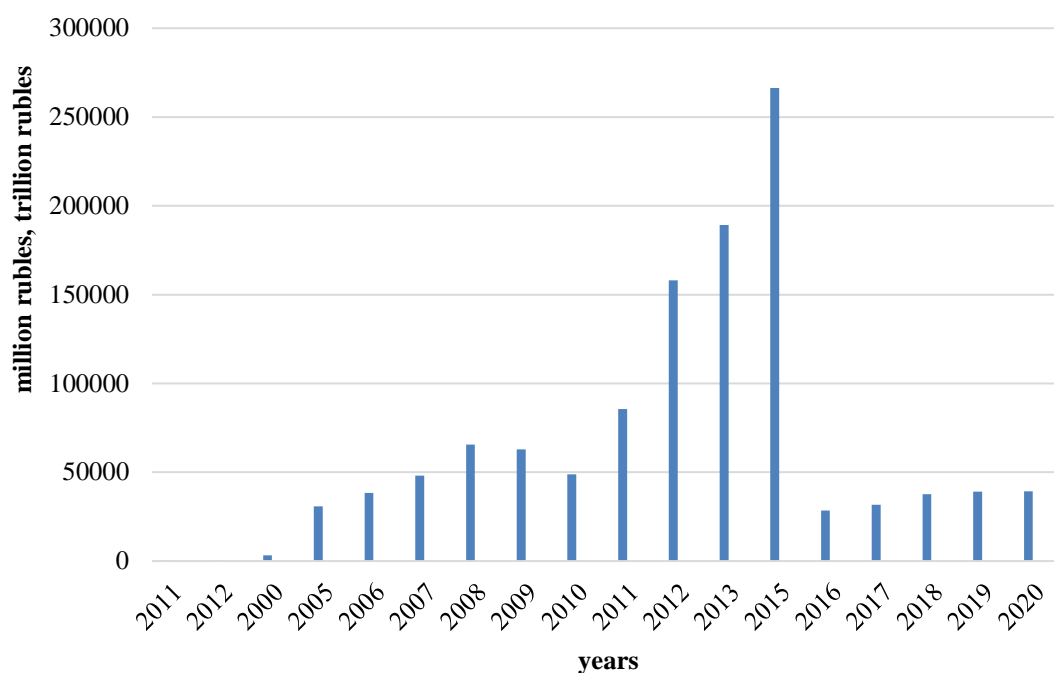


Figure 1 – Dynamics of tax revenues of the budget of the Republic of Belarus for 2011–2020 years, million rubles, trillion rubles

Note – Source: [1].

Thus in 2020 the tax burden on the economy of the Republic of Belarus was 22,8 % of GDP (compared to 2019). Same time, the dynamics of the decrease in tax revenues in comparable prices amounted to 1,7 percentage, in comparison to the GDP (growth rate of 99,1 %). In 2019, the tax burden on the economy was amounted to 24,5 % [2].

As can be seen (Figure 2), the level of the tax burden was decreased in 2020 compared to 2019 due to a reduction in the share of income. There are tax revenues from foreign economic activity, property taxes, fees (duties) and others.

Today, tax system of the Republic of Belarus is steel inherent a high level of the tax burden and of indirect taxes; a low share of direct taxes.

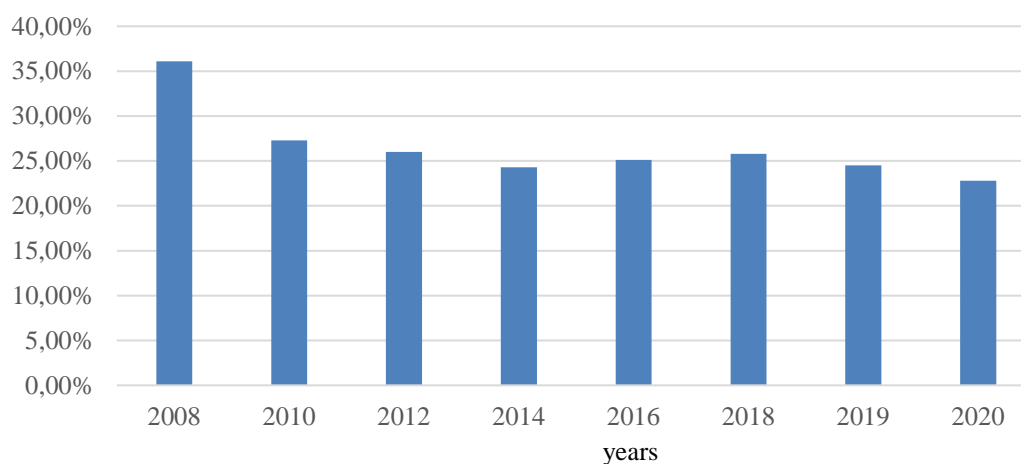


Figure 2 – Tax burden on the economy of the Republic of Belarus in 2008–2020 years

Note – Source: [2].

The main problems of the tax system include the complexity of tax legislation and its high tax burden, ignorance of certain provisions of tax legislation, costly tax administration, which creates a barrier for the of the private sector development.

Government has taken already a certain steps to simplify the tax system. It is planned to maintain the tax burden on the economy at a level of no more than 26 % of GDP. The main reason is to stimulate an investment activities for 2021–2023 years [3].

What are the main directions of the tax system reform:

- this is an improvement in the tax structure by increasing the share and importance of direct taxation, the use of generally accepted models for constructing basic taxes and fees;
- that's a further increase in the share of property taxes, environmental payments in the formation of local budgets, in order to increase the independence of their formation.

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УДК 338.001.36

СЕКТОР ИНФОРМАЦИОННО-КОММУНИКАЦИОННЫХ ТЕХНОЛОГИЙ: ПОДХОДЫ К ОЦЕНКЕ

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В статье освещены возникающие в процессе эволюции ИКТ-сектора вопросы, связанные с оценкой влияния данного сектора на экономическое развитие национальных экономик.

Ключевые слова: сектор информационно-коммуникационных технологий; экономическое развитие; экономическая динамика.

INFORMATION AND COMMUNICATION TECHNOLOGIES SECTOR: APPROACHES TO ASSESSMENT

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