

## EXCISES: ESSENCE, PURPOSE AND ROLE IN THE STATE BUDGET

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A tax is a mandatory payment that goes to the budget fund in the amounts established at the legislative level by the state and within a certain time frame [1]. The tax system arose and developed along with the state. At the earliest stages of state organizations, sacrifice can be considered the initial form of taxation. It should not be thought that it was based solely on voluntary principles. Sacrifice was an unwritten law and thus became a forced payment. The economic essence of taxes lies in the monetary relations that develop between the state and legal entities and individuals. As a result of these monetary relations, funds are distributed to the "treasury" of the state, which constitutes the state budget. Funds for the needs of the country and its population are taken exactly from the state budget.

Excise is one of the indirect taxes that is applied to taxpayers who produce and sell excisable products. The objects of taxation are socially harmful goods. In America, excises are called the "sin tax". If we talk about the place of excises in the consolidated budget of the state, they are the third largest tax after VAT and customs duties.

The excise tax is set per unit of goods and is included in its price. But unlike VAT, it is limited to a certain type, groups of goods, and no one pays twice for the same thing, since nothing can be consumed more than once. The formal payers of this tax are organizations that produce excisable products or provide taxable services, but in fact the real bearer of excises is the consumer. Therefore, excises, like any indirect tax, is a pricing factor. The list of excisable goods is approximately the same in all countries.

Excisable goods include:

- 1) alcohol;
- 2) alcoholic products;
- 3) low alcohol drinks;
- 4) beer, beer cocktail;
- 5) ciders;
- 6) food and non-food alcohol-containing products;
- 7) tobacco products;

8) liquid fuel;

9) liquefied hydrocarbon gas and compressed natural fuel gas when used as motor vehicle fuel;

10) motor oils, including oils (liquids) intended for flushing (cleaning of deposits) of ICE oil systems [2].

The tax legislation also defines a closed list of goods that are not recognized as excisable. Excisable goods do not include: perfumery and cosmetic products that have passed state registration with authorized federal executive bodies, as well as alcohol-containing waste generated during the production of ethyl alcohol from food raw materials, vodka, alcoholic beverages, which are subject to further processing or use for technical purposes and included in the State Register of ethyl alcohol from food raw materials, alcoholic and alcohol-containing products.

Each excisable product has its own rate.

To calculate the number of excises payable, it is necessary:

1) to determine the goods in accordance with the commodity nomenclature;

2) to identify the appropriate excise rate for this product;

3) according to the transported quantity of goods, calculate the excise tax.

According to statistics for 2021, the share of excises in the amount republican budget revenues occupies 8 percent. Thus, it can be said that excises are one of the most important taxes that have a serious impact on the execution of the budget in terms of revenues.

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