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THE SYSTEM OF ACCOUNTING OF CUSTOMS PAYMENTS IN THE REPUBLIC OF BELARUS

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In the Republic of Belarus, customs payments are regulated by law and are divided into several types.

One type of customs payments is the customs duty. It is levied on goods imported into Belarus from abroad and exported from abroad. The rates of customs duty depend on various factors, such as the type of goods, the country of origin of the goods and trade arrangements between states.

In addition to the customs duty, other customs payments are also levied in Belarus, such as

1) Value Added Tax (VAT). This tax is levied on goods imported into Belarus. The VAT rate is 20% of the value of the goods, including the customs duty [1].

2) Excises. This tax is levied on certain kinds of goods such as tobacco, alcohol and energy drinks, motor fuel, and other goods.

3) Customs duties. These fees are levied for customs clearance of goods and may include the costs of checking the quality and safety of goods.

There is a special procedure for paying customs duties in the Republic of Belarus. In particular, the payer must fill out a declaration of goods, provide the necessary documents and pay the appropriate customs duties within the established deadlines. Violating the rules on the payment of customs duties may result in penalties and other legal consequences.

Customs duties can have a variety of impacts on the economy and business, depending on how they are levied and used.

On the one hand, customs duties can increase the cost of imported goods and services, which can have a negative impact on the competitiveness of domestic producers. In addition, high customs duties and taxes on imports may reduce the demand for foreign goods and services, which may lead to a reduction in international trade and investment.

On the other hand, customs payments can be an important source of revenue for the state budget and be used to finance various programs and projects. In addition, customs payments can help protect the domestic market and the interests of domestic producers, as well as ensure compliance with trade rules and the safety of goods.

In general, the impact of customs payments depends on their size, method of collection, use and specific economic conditions in the country. Therefore, it is important to analyze and assess the economic impact of customs payments and take measures to optimize them for economic and business development.

Customs payments collected at border crossings are a significant source of revenue for the state budget. In the Republic of Belarus, they enter the budget system and are used to finance various government programs and projects.

For example, revenues from customs payments can be used to modernize customs offices, improve the quality of customs control, strengthen the fight against smuggling and the illegal movement of goods across the border, and to ensure the safety and sanitary inspection of imported goods.

Also, part of the funds received from the customs payments can be directed to social programs, education, health, culture and other spheres of life of the state.

Thus, the receipt of customs payments to the state budget is of great importance for the economic development of the country and the welfare of the population.

Customs payments are accounted for in accordance with national and international standards of accounting and reporting. In Belarus, customs payments are recorded at the level of the customs authorities and the Ministry of Finance [2].

When collecting customs payments, the customs authorities issue documents confirming the payment of payments, such as a customs declaration, a payment order, etc. These documents are subsequently used to record customs payments in the accounting.

Customs payment accounting system is a set of measures aimed at ensuring effective and accurate accounting of all customs payments, which are received by the country's budget.

The customs payments accounting system includes the following components:

1) Registration and classification of customs payments. When making customs payments, customs authorities issue documents confirming payment of payments, such as a customs declaration, a payment order, etc. These documents are subject to registration and classification, taking into account the type of payment, the payer, the term of payment and other parameters.

2) Recording customs payments. After customs payments are registered and classified, they are entered into a special database, which stores information on all incoming customs payments, including the date, amount, payer, and other information.

3) Monitoring and controlling customs payments. The customs payments accounting system allows you to monitor the timeliness and accuracy of payment of all customs payments. Analysis and control of the correctness of customs payments records and transfers to the budget are also carried out.

4) Reporting. The Customs Payments Registration System generates reports on the receipt of customs payments to the country's budget. These reports are submitted to various government agencies for control and monitoring.

Also, the customs payments accounting system can be automated with the use of special software products, which allows to significantly speed up and simplify the process of accounting and control over customs payments.

After the accounting of customs payments, they are subject to transfer to the budget system, which is also reflected in the financial statements. In addition, analysis and control of timely and correct recording and transfer of customs payments to the budget are carried out.

In general, accounting of customs payments is an important part of accounting and financial management in the country, which ensures transparency and control over spending of public funds.

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GESCHICHTE DER ROBOTIK UND IHRE ANWENDUNG HEUTE

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Robotertechnik beschäftigt sich mit dem stetigen Versuch, die Einsicht der Interaktion mit der physischen Welt nicht nur auf Prinzipien der Informationstechnik sondern auch auf eine technisch machbare Kinetik zu mindern. Der Begriff des „Roboters“ stellt dabei eine Kategorie dar, die die beiden Ideen in sich zusammenverbindet. Der Schwerpunkt von Robotertechnik ist die Entwicklung und Verwaltung verschiedener Roboter. Robotik umfasst