

SMALL AND MEDIUM BUSINESSES' TAXATION IMPROVEMENT IN THE REPUBLIC OF BELARUS: POLAND EXPERIENCE

*К.А. Тихонович студентка группы 10503217 ФММП БНТУ,
научный руководитель – канд. экон. наук, доцент И.В. Устинович*

Резюме – Рассмотрена система стимулирования малого и среднего бизнеса в Республике Беларусь и Польше, произведен анализ упрощенной системы налогообложения в Республике Беларусь. Даны рекомендации по улучшению налоговой системы в Республике Беларусь, используя зарубежный опыт.

Summary – The incentive system for small and medium-sized businesses in the Republic of Belarus and Poland is considered, the simplified tax system in the Republic of Belarus is analyzed. Due to the study of foreign experience recommendations on improving the tax system in the Republic of Belarus were given.

Introduction. Small and medium-sized businesses play a significant role in the Republic of Belarus' economy. That is why one of the most important state policy's tasks are to stimulate small and medium-sized businesses. Small business sector creates jobs, contributing to the growth of employment. Small and medium-sized businesses create a solid foundation for economic growth.

The main part. It is known that considerable attention in the Republic of Belarus is paid for taxes. Taxes play an important role in market economy regulating, because they affect not only on individual business entities, but also the country's economy as a whole. Tax regulation is the basis of the impact on the growth of small and medium-sized businesses. The Republic of Belarus' tax legislation implies several taxation methods, which depend on such factors as the enterprise's legal form; enterprise's location; direction of financial and economic activity of the enterprise; net profit amount; volume production and so on.

The entrepreneur chooses the most profitable form of taxation: general or simplified. The general taxation system includes the following tax fees: VAT, income tax, insurance premiums for compulsory social insurance of employees, compulsory insurance against industrial accidents and other taxes. During analysis of the general taxation system's problems the following aspects can be distinguished: the influence of the taxation system on the development of small business, the complexity of tax legislation. A simplified taxation system for small businesses implies the payment or non-payment of VAT while observing the criteria for the average number of employees and gross revenue during the first nine months of the year. An average number of employees doesn't exceed 100 persons [1].

In April-May 2017 404 representatives of the small business sector were interviewed by the Research Center, where more than 52% of respondents identified the taxation problem as one of the most significant barriers to development [2]. A lot belarusian businessmen speak negatively about tax regulation in the country. In most cases it's related with the number of fees, taxes and deductions and unstable situation in the country [3, p. 9].

According to the information of the Ministry of Taxes and Dues, as of March 1, 2017, over 64.5 thousand organizations (more than 35% of their total number) used simplified tax system, as well as almost 136 thousand individual entrepreneurs (57.6% of total number of registered IP). While using the simplified taxation system a number of problems aren't excluded: compulsory accounting in the book of income and expenses of organizations and individual entrepreneurs; compilation and storage of primary accounting documents; conducting cash transactions in the manner prescribed by law; in the case of hired workers, it is required to maintain personalized records and submit relevant reports to the Social Security Fund; real estate tax payment; payment of land tax; payment of VAT when importing goods into the customs territory of the country; payment of tax on income of foreign organizations.

But what about Poland?

In recent years Poland has achieved the maximum pace of improving the conditions for opening and conducting business. From 2008 to 2016 the number of entrepreneurs increased from almost 1.8 million to more than 2.01 million, which create approximately 70% of GDP in Poland.

Small and medium-sized businesses comprise about 2/3 of the total working population of Poland, this is the middle class in the country. The small business sector is constantly developing in the services sector (51.7%), industry (10.3%), trade (24.9%) and construction (13.1%).

Poland has created the best conditions for business in Europe. Poland simplified business processes and taxation. Foreigners are very attracted to Poland: having felt the ground there, it's much easier to occupy your niche and consolidate your position in the European market. In addition, it will be equally comfortable for both novice entrepreneurs and already established businessmen.

How the government supports the small business sector: 1) Under the government program "Entrepreneurship First" special economic zones have been created. Their main goal is to attract new investors and create jobs for the rapid and uniform development of the regions. If a business has a permit to work in this zone, it receives tax benefits. 2) Local government can provide companies with real estate benefits. It's depend on the enterprise's size and number of workplaces. 3) The government provides financial support for the business founders in priority areas: capital construction, construction of urban infrastructure, alternative energy and other industries. 4) Polish banks open access to profitable loans for small and medium-sized businesses and give special loans to entrepreneurs. Rates can be 3-5% per annum or even lower. It's depend on the scope and type of activity. 5) The government pays special attention to supporting inno-

vative industries and reimburses up to 50% of the cost of buying or using intellectual property products. They should be used to produce a qualitatively new product or service. Assistance is allocated for a maximum of 3 years or until investment in an innovative product pays off [4].

Conclusions. Thus, in the Republic of Belarus measures have been taken to simplify the tax system. The analysis showed that a simplified taxation system doesn't reduce the tax burden on small and medium-sized business sectors. This factor that impedes the development of small and medium-sized businesses in the Republic of Belarus. It is necessary to develop an effective tax policy that will not only be comfortable for small and medium-sized businesses, but will also be able to ensure its rapid development. According to the analysis of the policy of stimulating small and medium-sized businesses in Poland, in order to improve the tax policy in the Republic of Belarus, the following measures should be taken: reducing the contributions of small enterprises to the Population Protection Fund, lowering income taxes, reducing the amount of documentation in the process of registering and paying taxes, and making benefits real estate for entrepreneurs, arrange soft loans.

REFERENCES

1. Налоговый кодекс Республики Беларусь (Общая часть и Особенная части): принят Палатой представителей 15 ноября 2002 г.: одобр. Советом Респ. 2 декабря 2002 г.: текст Кодекса по состоянию на 1 января 2010 г. — Минск: Нац. Центр правовой информ. Респ. Беларусь, 2010. — 640 с.
2. Совет по развитию предпринимательства: Проблемы налогообложения малых и средних предприятий. [Электронный ресурс]. Режим доступа: <http://ced.by/ru/publication/~shownews/problems-nalogooblogenia-msp>. - Дата доступа : 15.03.2020.
3. Козаржевский, П. Частный бизнес Беларуси: внешние и внутренние факторы развития / П. Козаржевский, Е. Ракова; под ред. П. Козаржевского. — Минск: ООО «Невский простор», 2007. — 146 с.
4. Telegraf.by: Гранты, льготное налогообложение и доступные кредиты: зачем открывать бизнес в Польше. [Электронный ресурс]. Режим доступа: <https://telegraf.by/world-news/416542-granti-lgotnoe-nalogooblojenie-i-dostupnie-krediti-zachem-otkrivat-biznes-v-polshe/>. - Дата доступа : 16.03.2020.

УДК 658

PROBLEMS OF QUALITY SERVICE DEVELOPMENT IN STATE STRUCTURES IN THE REPUBLIC OF BELARUS

*К.А. Тихонович студентка группы 10503217 ФММП БНТУ,
научный руководитель – старший преподаватель Н.И. Шумская*

Резюме – Рассмотрено понятие «качество сервиса», разобраны основные стратегии сервиса в государственных структурах. Произведен анализ белорусского сервиса. Даны рекомендации по улучшению сервиса в частных и государственных предприятиях Республики Беларусь.

Summary – The concept of “quality of service” is considered, the main strategies of service in government agencies are analyzed. The analysis of the Belarusian service. Recommendations are given on improving service in private and state enterprises of the Republic of Belarus.

Introduction. The purpose of this study is to make quality assessment of service in Belarus and to improve the quality of service in state structures. Successful work of the companies is based on the effective management of all business structures. It is worth paying attention not only to the economic issues of the company, but also to the psychological climate in the team.

The main part. The main goals are a completed sales plan, a good market share and high income. But managers understand that this goal can be achieved thanks to the good teamwork in the office, where each employee feels his or her importance. This concept directly affects on the quality of service, not only in business, but also in state structures. We all know, effective sales aren't possible without consumers. They create the demand for a product or the service, they dispose the company's share in the market [1].

But how often do large companies think about consumers? Unfortunately, not so often as we want. And it's in vain, because customers appreciate not only the quality of products, but also the quality of service, which significantly affects on sales. For a start, what is the service? Service is the customer maintenance in different spheres, structures or activities. But why is it so important? At first word of mouth works in the society which significantly affects on future sales. Secondly if the product or service satisfied the buyer, we can say about high quality of this product or service. The next thing is competitiveness. And it's most advantageous to retain old customers, and not to start new ones.

Now let's talk about Belarus.

It's not a secret that the service in Belarus isn't so high quality as we would like. We conducted a study that out of 100 people, 68 are dissatisfied with the quality of service in Belarus, 23 people are satisfied and 9 refrained from answering. The statistics are sad, but it will not change if nothing to do. This problem is relevant for state structures such as hospitals, utilities, transport, post offices and so on [2]. But how to fix it? How to make consumers satisfied not only