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CURRENT TAX ISSUES IN THE REPUBLIC OF BELARUS

- COVID-19,

2016–2020

According to actual conditions of national economies development, the main objective is the formation and execution of state budget revenues with the aim of deficit-free budget. Also, the task is to find out and receive in the current situation additional sources of financing costs, primarily compensation-related costs due COVID-19, costs of affected industries and services, social security costs. The main tool for achieving these goals is the tax system.

The scientific article focused on the issues of tax development system in the Republic of Belarus, influence of growth ratio revenue from taxation on the state budget in 2016–2020 and the level of the tax burden. Though, in the article the problems of the functioning of the national tax system are specified and the directions of its reforming are determined. In particular, the procedures of calculating and collection of income tax and tax on property, application of tax holiday are considered as the directions of reforming. Data research is generated by means of the economic methods of analysis.

The paper also identifies the conclusions and suggests the choices for determining the cadastral value of real estate, the application of tax preferences for organizations that employ disabled people.

Keywords: taxation, tax burden, direct and indirect taxes, income tax, real estate tax, tax preferences, tax policy.

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 (,) . -
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 2016 . 2020 ..
 2. 2 2016 . – 2020 . -
 (10,8–16,1 %) (29,8–34 %), (22,9–26,1 %), -
 (11,1–12,3 %), (2,4–3,4 %). 14,4%
 48
 : , , -2021- 1

I. (),

2020

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* [6]

17,8 %. 2016 . 2020 . -
 40,9 % 46,3 %. 2016 – 2019 . -
 2020 10 ,
 2019 6 % .
 2016 2020 (. 3). , , , ()
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 (200,5 %). 2016 2020
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 , 2019 , 2016 .
 ,
 () , .
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) 2018 (-
) , 1 25 % (-
 , 2019 . -
 ;

2. 2016 . – 2020 . *

	2016	2017	2018	2019	2020
	5 248,4	5 667,1	6 461,7	6 887,3	7 180,3
	3 937,9	4 338,6	5 162,7	5 915,7	5 446,5
	2 325,0	2 915,1	3 277,7	3 799,4	2 260,7
	2 125,5	2 260,9	2 519,1	2 630,8	2 409,5
	975,8	1 024,7	1 061,3	1 083,1	740,6
	616,2	590,8	675,9	524,3	293,9
()	478,6	541,3	668,7	757,7	568,9
-	424,7	450,1	555,7	672,2	716,2
	241,3	268,8	300,5	277,1	353,3
) (-	102,7	120,8	128,6	140,3	205,9
	91,6	105,0	113,5	122,7	117,9
-	86,5	103,8	116,5	111,1	77,5
	45,4	44,8	47,3	47,2	32,4
, ,	551,9	579,5	576,9	591,5	442,0
	17251,5	19 011,3	21 666,2	23 560,4	20 845,6

* [7]

3. (2016 – 2020), % *

	2016 2017	2017 2018	2018 2019	2019 2020	2016 2020
	108	114	106,6	104,3	136,8
	110,2	119	114,6	92,1	138,3
	125,4	112,4	115,9	59,5	97,2
	106,4	111,4	104,4	91,6	113,4
()	105,0	103,6	102,1	68,3	75,9
	95,9	114,4	77,6	56,1	47,7
() -	113,1	123,5	113,3	75,1	118,9
-	106	123,5	121,0	106,5	168,6
	111,4	111,8	92,2	127,5	146,4
) (-	117,6	106,5	109,1	146,8	200,5
-	114,6	108,0	108,1	96,1	128,7
-	120,0	112,2	95,4	69,8	89,6
	98,7	105,6	99,8	68,6	71,4
, ,	105,0	99,6	102,5	74,7	80,1
	110,2	114,0	108,7	88,5	120,8

* [7]

) 3% 2%;
) 1 2019 . 2
) , 1 2019 . ;
) (2,5 2,4) ;
 , ,) ;
) 10 1 2019 . () ;
 , , ;
) , 1 2019 . , 16 2019 . 181.
) , , 2019 . , 2018 .
 , , , — ,
 , , , ,
 2018 – 2020
 26 %
 2019 4 [7]. 2009

4. (%) *

	2009	2016	2017	2018	2019
()	30,1	25,1	25	25,8	25
	11,8	12,4	10,7	10,6	11,2
()	41,9	37,7	35,7	36,4	36,2

* [7]

2016 2019 37,7–36,2 %.
 2019 31,6 %,
 23,8 %.
 « »
 « » 2009 183
 2016 2020 99 2017, 2019 2020 , 96 —
 2018 63 2016 99 2017

— 24, — 12. -
 2009 « » 1188 -
 2016 2020 170-184 -
 2009 144,4 %, 2016-2020 -
 51,8 % 53,3 % (. 5) [7]. -

5. « » « -
 » *

	2009	2016	2017	2018	2019	2020
	124	7	7	7	7	7
(%)	144,4	51,8	52,7	52,9	52,9	53,3
()	1188	176	176	184	184	170
	183	63	99	96	99	99

* [7]

2019 2020 -
 1. 2019 -
 12 %, 3 5 6 % 12 % -
 2. 2019 -
 10 -
 () -
 2 2,5 -
 3 % 2 % 0,7 % 3 % -
 3. 0 0,8. -
 2020 30 % 2021 50 %. -
 2019 2021 -
 2021 -
 () -

2021 . (, , - COVID-19).

2021 . 2019

2021

1. [2].

2. 50 % 30 %. [3].

6.

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	, %	, %	, %
30		100	100
30 20		50	50
20 10		30	30
10 5		10	10
5		5	5

*

(0,05–0,1 %).
 6.
 2020
 2020
 2016
 2016–2019
 2016–2020
 26%.
 « 51,8–53,3 % »
 « 2021 »
 2019
 2021
 2019 [8, 9].
 2021
 50 % 30 %
 1. 2019 / . [.— 2020.—
]// : www.pravo.by/novosti/obshchestvenno-politicheskie-i-v-oblasti-prava/2018/august/29909/ (
 10.01.2021).
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- 15 2020 . / — : «
», 2020. — . 133–137.
3. /
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17. — : , 2018. — . 381–387.
4. / [] //
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— 101 . — : elib.bsu.by/handle/123456789/196008 (: 11.01.2021).
5. / // : / :
(. . . .) — : , 2016. — . 10. — . 77–81.
6. , 29 . 2009 ., 71- : . 30 . 2018 ., 159- //) [] : 3000 /
« » , 2020.
7. [] // . — 2020. —
: www.nalog.gov.by/ru/analytics_ru/ (: 10.01.2021).
8. 29 2020 . 72- «
» [] //
: nalog.gov.by/ru/nalogi-2021 (: 10.01.2021).
9. : 29.12.2020 72-
[] // , 01.01.2021, 2/2792. —
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