

дальнейшему совершению операций с такими товарами. К таким документам могут относиться акты приёма-передачи товаров (в случае отсутствия транспортировки возвращённых товаров), транспортные (товаросопроводительные) документы (в случае транспортировки возвращённых товаров), акты уничтожения или иные документы. При возврате товаров по истечении месяца, в котором товары были приняты на учёт, налогоплательщик представляет в налоговый орган соответствующую уточнённую (дополнительную) налоговую декларацию и документы (их копии).

В целях развития внешнеэкономических связей можно предложить проект создания единой базы Евразийского экономического союза, который основан на пожеланиях и требованиях плательщиков и сотрудников налоговых инспекций.

Можно выделить следующие направления совершенствования существующей системы косвенного налогообложения в Республике Беларусь:

1) совершенствование системы налогового контроля в сфере косвенного налогообложения;

2) переход на единые стандарты в администрировании косвенных налогов со странами Евразийского экономического союза;

3) создание комфортных условий для функционирования субъектов хозяйствования;

4) борьба с теневой экономикой;

5) Управление косвенным налогообложением в реальных экономических условиях;

5) создание понятной и функциональной базы плательщиков.

Реализация предложенных мероприятий в законодательстве Республики Беларусь позволит в большей степени приблизить существующую систему косвенного налогообложения к рыночным условиям хозяйствования.

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## **THE PATTERN OF PROTECTIONIST POLICY IN THE PERIOD OF GLOBAL RECESSION**

According to OECD forecasts, after the average 3.1% growth over the decade till 2015, the global GDP grew by 2.9% in 2016; its estimated growth is 3.5% in 2017, and 3.6% in 2018. The global economy has remained in the trap of low growth rates, weak investment, trade and productivity, slowly increasing wages and the growing inequality in some countries. OECD argues that the expected measures to reduce spending and taxes, taken by the new administration of Donald Trump, will push up economic growth in U.S. and other countries. But somebody believe that as the growth in global trade was “too weak”, the number of jobs is expected to fall if liberalization of trade is abandoned by politicians [1].

New trade restrictions were introduced in G20 countries over the period of January 2008 till October 2015. There are five countries (India, Russia, U.S., Argentina, and Brazil) taking discriminative measures against trade partners more frequently than others. China is a country affected most adversely from foreign protectionism in trade. Its commercial interests were stricken 2429 blows from November 2008 till October 2015. Other countries affected most severely from restrictive measures are 28 members of EU: they have been targets of 2297 blows since the beginning of the crisis. It is surprising that 256 of them were blows stricken by some EU countries on another.

The third country by number of restrictive measures is U.S., whose commercial interests were targets of 1790 blows over seven years following the first crisis in November 2008. The EU market continuously removing non-tariff barriers is one of the most open markets in the world. However, the practice of non-tariff barriers in EU countries has followed the global tendency towards the dominance of technical barriers over a wide range of regulatory measures. The number of initiated measures was 77 in 2012. Strict requirements on product safety called for the extensive use of sanitary and phytosanitary measures, which number was 31 in 2012 [2].

The use of non-tariff restrictions varies by economic sector, due to technical and economic reasons. Agricultural production, manufacturing of electric devices or footwear is strictly regulated by rules of consumer rights protection, environmental protection and technical standards. Some other commodities tend to be exempt from regulation by legal or normative acts due to their origin. For example, technical barriers prevail in foreign trade in textile, paper, wood, rubber and plastic, mineral products [3].

According to the results of 2015, U.S. and Russia are the top two in the list of countries using protectionism more often than others. Also, it should be noted that G20 countries are responsible for the lion share of global protectionism. While 736 new discriminative measures were taken across the world in 2015, G20 accounted for 599 (or 81%) of the fixed cases of discrimination of commercial or trade interests of partner countries.

At the same time, results of a monitoring conducted by Centre for Economic Policy Research demonstrate that the top ten sectors most severely affected by protectionism account for a smaller share of the global exports (40.6%) relative to the sectors where protectionist instruments have not been found (59.4%).

## References

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