

Система государственных финансовых инструментов развития национальной экономики Республики Беларусь

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Проблема роли государства в экономике остается традиционно актуальной независимо от реализуемой экономической модели и достигнутого уровня социально-экономического развития. Причем данный вопрос хоть и предполагает рассмотрение целостной системы взаимоотношений между государственными органами и предприятиями различных отраслей национальной экономики в многообразии их проявлений, однако сводится, как правило, к рассмотрению такого понятия как «государственная поддержка».

Так или иначе, возникает проблема предоставления государством индивидуальным преимуществам предпринятиям, по своей сути являющихся коммерческими и преследующих цель получения прибыли. Однако понятие «государственная поддержка» в законодательстве РБ однозначно не определено, среди специалистов органов государственного управления, экономистов-практиков, исследователей единое мнение также не выработано. Под государственной поддержкой преимущественно понимается оказываемое государством финансовое содействие [8], предоставление отдельным субъектам хозяйствования возможности пользоваться средствами бюджета на различных условиях [2].

В целом, многочисленные и неоднородные нормативные правовые акты, регулирующие государственную поддержку в РБ, можно объединить в 3 основные группы [4]: во-первых, предоставляют ряд льгот определенной категории предпринятий в случае, если они соответствуют определенным критериям; во-вторых, в дополнение к критериям устанавливают условия, которые необходимо выполнять предпринятиям для получения поддержки и санкции за их невыполнение; в-третьих, регулируют создание особой территориальной зоны со специальным правовым режимом.

Государственная поддержка в РБ является комплексной, т.е. включает многочисленные меры поддержки, направленные как на неопределенный круг предпринятий, отвечающий определенным критериям, так и на конкретные категории предприятий, отрасли экономики (например, малое и среднее предпринимательство, фермерские и личные подсобные хозяйства, финансово-промышленные группы, авиация, конькобежная, резиденты Парка высоких технологий и т.д.).

В то же время, в нормативных правовых актах РБ [10] в понятие «государственная поддержка» включается следующее:

— льготы по налогам в части освобождения от уплаты налогов, снижения их ставок, возмещения сумм уплаченных налогов, дополнительные по отношению к учиты-

ваемым при определении (исчислении) налоговой базы для всех плательщиков налоговые вычеты и (или) скидки, уменьшающие налоговую базу либо сумму налога;

— изменение срока уплаты налогов и пени в формах отсрочки с одновременной уплатой сумм налогов и пени и (или) рассрочки с поэтапной уплатой сумм налогов и пени, налоговый кредит с одновременной либо поэтапной уплатой суммы налогов в период действия этого кредита;

— нормативное распределение выручки;

— предоставление из республиканского бюджета финансовой помощи;

— полное или частичное освобождение от обязательной продажи средств в иностранной валюте, поступающих на счета плательщиков;

— предоставление дополнительного отнесения отдельных затрат по производству и реализации продукции, товаров (работ, услуг) к затратам, учитываемым при налогообложении;

— освобождение от перечисления в республиканский бюджет доходов, полученных от передачи в пользование (аренду) имущества, находящегося в республиканской собственности;

— предоставление бюджетных займов и бюджетных ссуд в пределах средств, предусмотренных в республиканском бюджете на очередной финансовый год;

— возмещение в пределах средств, определенных в республиканском бюджете на очередной финансовый год, юридическим лицам Республики Беларусь части процентов за пользование банковскими кредитами;

— понижение цен (тарифов) на природный газ, электрическую и тепловую энергию, бензин и дизельное топливо;

— отсрочка и (или) рассрочка погашения задолженности за потребленные природный газ, электрическую и тепловую энергию;

— гарантии Правительства РБ и централизованные инвестиционные ресурсы — предоставляются в случае реализации инвестиционных проектов [3].

Кроме того, необходимо учитывать, что местные органы управления также вправе оказывать государственную поддержку плательщикам индивидуально в таких видах, как изменение срока уплаты налогов и пени, полностью уплачиваемых в местные бюджеты; выделение бюджетных средств из местных бюджетов; освобождение от перечисления в бюджет доходов, полученных от передачи в пользование имущества, находящегося в коммунальной собственности.

Анализ показывает, что наибольший удельный вес в структуре государственной поддержки [7] занимает воз-

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