

Плательщиками сбора с заготовителей признаются организации и индивидуальные предприниматели. Объектом обложения сбором с заготовителей признаётся осуществление промысловой заготовки (закупки) дикорастущих растений (их частей), грибов, технического и лекарственного сырья растительного происхождения в целях их промышленной переработки или реализации, за исключением их заготовки, при которой плательщиком внесена плата за побочное лесное пользование.

Налоговая база сбора с заготовителей определяется как стоимость объёма заготовки (закупки), определённая исходя из заготовительных (закупочных) цен. Ставка сбора установлена в размере 5 процентов, за исключением резидентов Китайско-Белорусского индустриального парка по истечении 10 календарных лет, следующих за годом их регистрации в качестве резидента, в течение следующих 10 календарных лет — 2,5 процента.

Налоговым периодом сбора с заготовителей признаётся календарный квартал. Плательщики ежеквартально предоставляют в налоговые органы налоговую декларацию не позднее 20-го числа месяца, следующего за истёкшим налоговым периодом. Уплата сбора с заготовителей производится ежеквартально не позднее 22-го числа месяца, следующего за истекшим налоговым периодом.

Заключение. В начале 21 века к местным налогам и сборам относилось также обширное количество платежей. Так, согласно ст. 10 закона «О бюджете Республики Беларусь на 2004 год» областные, Минский городской Совет депутатов, Совет депутатов базового территориального уровня вправе были вводить на территории соответствующих административно-территориальных единиц многочисленные местные налоги и сборы: 1) налог с 30 продаж товаров в розничной торговле; 2) налог на услуги, оказываемые объектами сервиса; 3) целевые сборы (транспортный сбор на обновление и восстановление городского, пригородного пассажирского транспорта, автобусов междугородного сообщения и содержание ведомственного городского электрического транспорта, сбор на содержание и развитие инфраструктуры города (района)); 4) сборы с пользователей; 5) сбор с заготовителей; 6) курортный сбор; 7) сборы с физических лиц при пересечении ими Государственной границы Республики Беларусь через пункты пропуска; 8) налог на приобретение бензина и дизельного топлива [4]. В процессе реформирования налоговой системы произошло сокращения многочисленных местных сборов и в настоящее время, согласно статьи 9 Налогового Кодекса РБ, определены только три вида местных налогов и сборов: налог за владение собаками; курортный сбор; сбор с заготовителей. Развитие налогового законодательства по местным налогам в Республике Беларусь нацелено на упрощение налоговой системы. Перечень является исчерпывающим, в силу чего местные Советы депутатов могут вводить исключительно данные виды налогов и сборов.

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THE ROLE OF THE INTERNAL AFFAIRS BODIES OF THE REPUBLIC OF BELARUS IN THE FIGHT AGAINST CORRUPTION

Introduction. The purpose of the article is to study the social and legal foundations for combating corruption in the Republic of Belarus, as well as the system of anti-corruption measures implemented by the internal affairs bodies. The object of the study is the social relations that develop in connection with the implementation by the internal affairs bodies of measures to prevent, detect and suppress corruption offenses and crimes in the Republic of Belarus.

Corruption as a social phenomenon appeared in ancient times with the emergence of state formations and paid officials. Nowadays, no state, regardless of its socio-economic and political structure, is free to one degree or another from manifestations of corruption. The Republic of Belarus is no exception.

Main part. Corruption is the deliberate use by a public official or a person equivalent to him or a foreign official of his official position and related opportunities for the purpose of illegally obtaining property or other benefits in the form of work, services, patronage, promising advantages for himself or for third parties, as well as bribing a public official or a person equivalent to him or a foreign official by providing them with property or other benefits in the form of work, services, patronage, promises of benefits for them or for third parties so that this public official or a person equivalent to him or a foreign official has committed actions or refrained from doing them in the performance of his official duties, as well as the commission of these actions on behalf of or in the interests of a legal entity, including a foreign one [1].

From the moment the Republic of Belarus became an independent state, the President of the Republic of Belarus as well as the government of the State consider corruption as a direct threat to national security, implementation of the Belarusian economic model of the state development, maintaining stability and harmony in the country. Corruption contributes to the lobbying of legislative and regulatory acts that encourage large-scale abuse and crime, discredits the market mechanisms of competition and the fight against monopoly in the economy, and undermines the people's confidence in the authorities. Therefore, the uncompromising and resolute destruction of corruption is one of the central links in the domestic policy of the Belarusian state.

It should be pointed out that corruption crimes differ from the others in the highest level of latency, in this regard, the fight against this type of illegal acts has its own characteristics. First of all, these features are the use of original techniques and specific tools.

In connection with the foregoing, it can be argued that, in fact, in the conditions of the modern state and society there is a practical need for a deep and versatile study of the problems associated with combating corruption, which in turn indicates the relevance of the study.

Practice shows that corruption can manifest itself in various forms. This can be bribery, abuse of power, protectionism, illegal privatization, unjustified provision of preferential loans and orders, illegal participation in business activities, legalization of property acquired by criminal means etc. Corruption can be divided into household and business. The first includes corrupt interaction between citizens and officials, the second involves corrupt relations between government and business [2].

Art. 9 of the Law "On the fight against corruption" does not directly indicate the Ministry of Internal Affairs of the Republic of Belarus when listing state bodies engaged in the fight against corruption, but the list is supplemented with the phrase "..., as well as other state bodies and other organizations participate in the fight against corruption within their competence in accordance with legislative acts" [1]. At the same time, according to Art. 15 of the Law of the Republic of Belarus "On Internal Affairs Bodies of the Republic of Belarus", the Ministry of Internal Affairs has the right to fight against corruption.

In the Ministry of Internal Affairs, the main anti-corruption unit is the General Directorate for Combating Organized Crime and Corruption, whose first duty is to combat corruption in public authorities and priority sectors of the economy [3].

The work to combat corruption in the Republic of Belarus is successfully carried out by state bodies and other organizations through the application of a set of measures, which is outlined in Art. 5 of the Law of the Republic of Belarus "On the fight against corruption" [4].

According to Art. 34 of the Law of the Republic of Belarus "On operation and search activity" No. 305-Z, July 15, 2015, an operational experiment is the involvement, under the control of an official of the body carrying out operation and search activities, of a citizen in respect of whom there is information about his criminal activity, in the situation created on the basis of this information, as close as possible to the alleged criminal activity of this citizen, in order to cause a certain event, as well as to obtain information necessary to perform the tasks of operation and search activity [5].

Conducting an operational experiment in cases of bribery allows to: record the actions of the offender while directly receiving a bribe; to catch a bribe-taker red-handed; seize the subject of the bribe, as well as other evidence material.

The results of the operational experiment legalized in the criminal process form the basis of the evidence base and ensure that the criminal is brought to justice. Some foreign law enforcement agencies use a fluorescent substance that can only be seen under ultraviolet radiation (for example, the inscription "Bribe" printed on a paper bill), which allows law enforcement officers to prove more effectively the guilt of a bribe taker. In connection with the facts described above, we can say that the operational experiment is one of the most effective measures in disclosing the facts of a crime in the field of corruption.

In foreign ministries of home affairs, anti-corruption units are also created and they operate successfully. For example, in the Russian Federation, the analogue of the Belarusian General Directorate for Combating Organized Crime and Corruption is the General Directorate for Economic Security and Combating Corruption. It is an independent structural subdivision of the central apparatus of the Ministry of Home Affairs of the Russian Federation, providing and implementing justice within its competence. The main functions of the General Directorate for Economic Security and Anti-Corruption are: ensuring economic security and combating crimes of an economic and corruption nature, including those committed by organized groups, transnational or interregional criminal communities (criminal organizations), or having great public resonance; implementing measures aimed at counteracting the legalization of proceeds from crime, undermining the economic foundations of organized groups and criminal

communities (criminal organizations), combating crimes in the field of foreign economic activity and counterfeit production; documenting economic and corruption crimes [6]. In addition, other local divisions of the Ministry of the Interior and the Federal Security Service are fighting organized crime in the Russian Federation.

The Belarusian General Directorate for Combating Organized Corruption and Crime has more powers: suppression and disclosure of grave and extremely grave crimes of a general criminal and economic nature committed by organized groups, suppression of terrorist and extremist manifestations; establishing and eliminating illegal migration channels, as well as identifying and suppressing other crimes committed by members of organized groups formed on a national or ethnic basis or operating in diaspora formations [3]. Such significant differences are due to the fact that the General Directorate for Combating Organized Corruption and Crime is fighting not only corruption, but also organized crime.

Conclusion. In order to fight corruption more effectively, anti-corruption bodies, and in particular the General Directorate for Combating Organized Crime and Corruption, need to analyze each case of a corruption offense and ways to fight corruption in order to identify effective and less effective ways to prevent corruption crimes. It makes sense to improve constantly the procedures of operation and search activities and, in particular, operational experiment, using advanced technologies.

Based on the above facts, we can conclude that the fight against corruption in the Republic of Belarus is one of the primary tasks for the state and the Ministry of Home Affairs plays an important role in solving this problem. The effectiveness of the fight against corruption can be increased by introducing the latest scientific and technological progress into the work of the General Directorate for Combating Organized Crime and Corruption and by analyzing in detail each case of corruption crimes.

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