

По нашему мнению, комплексная система оценки показателей сбытовой политики «7R» наиболее полно отражает эффективность сбытовой политики, так как объединяет подходы предыдущих авторов в структурную концепцию. Однако оценка включенных в нее показателей времени и мнения покупателей имеет субъективный характер. В случае с первой группой показателей данный недостаток можно нивелировать с помощью CRM-систем, отражающих временные отрезки выполнения заданий с отметкой типа действия. Для второй группы показателей необходимо разработать систему корректировки выборки опрашиваемых, а также ввести временную шкалу относительно даты опроса, поскольку с течением времени мнение покупателей может изменяться.

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THE ROLE OF TAX POLICY IN IMPROVING THE INVESTMENT CLIMATE IN FREE ECONOMIC ZONES

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FEZs have always faced the historic challenge of deepening reforms, expanding openness, and exploring the possibility of modernizing the national governance system and governance capacity. With the expansion of FEZs, it is necessary to carry out comprehensive innovations in order to build a new open economy system in the region, through liberalization and promotion of investment and trade. The existing tax and fiscal system of SEZs must be constantly adjusted to the needs of a market economy and be adapted to the international strategic environment. Therefore, it is necessary to adjust the tax policy of FEZs to meet new development needs. The article discusses the problems and difficulties of the current tax policy of China's free trade zones, analyzes the successful experience of developed foreign free trade zones, and puts forward proposals for optimizing China's tax policy in the FEZ.

The main problems of tax policy in China's free trade zones are as follows. First, the tax legislation and system construction level needs to be improved. Foreign free trade zones are generally established after legislation to ensure the effective operation of the policy. In many developed countries such as the United States and South Korea, where FEZs are developed earlier, there is usually a complete FEZs Act as the top-level design to reserve space for the tax reform of FEZs at the institutional level [1]. In comparison, China does not have special regulations on the taxation of free economic zones, and the estab-

lishment of the taxation system of FEZs relies on the uploading of the central government, provincial and municipal governments, and the management committee of FEZs, with insufficient space for local differentiation and exploration.

Secondly, the basic process of China's FEZs taxation system is that each FEZs follows the general plan of the FEZs issued by the State Council as a programmatic document to guide the formulation of taxation policies. Although it is proposed in the overall plan to "maintain the tax policies of the original customs special supervision zones" and "implement the tax policies that have been piloted in the first two batches of FEZs", there is very limited room for local tax policies. The space for tax system innovation in FEZs is seriously insufficient.

The local legislation such as regulations and management measures for FEZs issued by the provincial and municipal governments in which the FEZs are located are mainly in line with the implementation of the tax policies in the "Overall Plan" and lack innovation. The policies related to FEZs promulgated by the taxation departments of FEZs are mainly for setting up financial incentives and subsidies, formulating and implementing innovative measures for tax collection and management services, etc., and rarely involve adjustment of taxation policies. Because localities lack the right to set taxes and fees, most of China's FEZs still enjoy only national tax incentives and bonded policies, resulting in obvious convergence of tax systems among FEZs and sowing the hidden danger of homogeneous competition. China's FEZs are widely distributed, and the geographical conditions and strategic planning of different FEZs vary greatly, which requires localized tax policies to support a differentiated exploration model. Compared with foreign FEZs, China's FEZs mainly adopt the tax policies of special customs supervision zones and free trade zone master plans, and China's tax preferences are lower. The indirect benefits of China's FEZs are becoming less frequent, including accelerated depreciation and special expense deductions.

Furthermore, the scope of tax benefits in China's FEZs is small, and there is a lack of tax incentives for scarce high-end talent. Most of the preferential policies in China's FEZs to encourage innovative and entrepreneurial enterprises only focus on the enterprise level, while there are no relevant preferential policies for the income of scarce high-end talents. There are no clear tax incentives in the areas of stamp duty and trade in services, and there is not enough support for financial innovation activities in the region.

The experience of developing the FEZ tax system in other countries shows that the tax policies of developed FEZs are jointly formulated by the central or federal government and local governments. The central government responsible for formulating tariff policies and local governments empowered to provide domestic tax incentives. This system is conducive to stimulating local governments' tax innovation and building a differentiated tax system. In Korea, the Special Act on the Establishment and Operation of Special Economic Zones gives the central government the right to set the tariff rules for the FEZs, while assigning most of the other tax powers to local governments, who can set tax incentives for the FEZs within the constraints of existing laws. The rights of local governments include: providing tax exemptions to foreign-invested companies in the zone at the national or local level; exempting development projects in the zone from fees such as arable land protection fees and traffic congestion fees, and providing developers with tax exemptions such as corporate tax, customs duty and purchase tax. Local governments subsidize the development fund for foreign-invested enterprises in the FEZs, as well as the financial expenditures for the establishment of educational, medical and research institutions for foreigners.

Foreign-invested companies investing in Korea are eligible for tax credits under Korean law, and companies investing in Seoul and surrounding areas are eligible for local tax

credits. Any technology company that enhances the competitiveness of its industry is exempt from corporate income tax for five years and halved for the following two years, and dividends from individual investments are exempt from personal income tax. To encourage foreign investment in the manufacturing industry, the Busan FEZs in Korea provides a 100% income tax exemption for the first three years and a 20% reduction for the next two years for qualified foreign-owned manufacturing enterprises. This has greatly facilitated the investment and business environment in the FEZs.

In the FEZs of the UAE countries, only branches of foreign banks and oil and petrochemical companies are subject to income tax; no corporate income tax, capital gains tax, or dividend distribution tax is levied on other enterprises in the zone [2].

The import and export tax policies in developed FEZs are more favorable, stipulating that domestic goods entering the FEZs are treated as exports and implementing export refunds of domestic commodity taxes such as consumption taxes. Trade liberalization has been promoted. The higher level of customs administration among FEZs such as the United States provides that goods can be transferred between different FEZs in the country without import and export taxes. This initiative is conducive to boosting the domestic economy and realizing the linkage development of the national FEZs.

In order to attract foreign investment, customs and consumption taxes are generally not levied in the FEZs of each country. The FEZs are based on various forms of tax incentives, through the introduction of tax policies and financial subsidies. Corporate income tax rates in the Colon Free Trade Zone range from 2.5% to 8.5% (the average rate in Panama is 30%–34%), and the tax rate for manufacturing companies in the Ho Chi Minh City FEZs in Vietnam is 10% (the normal rate outside the zone is 15%). Income tax incentives in FEZs are often accompanied by certain conditions. These restrictions include industry, nature of business, number of local employees employed, and percentage of products exported. In Korea, the government has established a development fund for foreign-invested enterprises in FEZs and subsidized educational, medical, and research institutions exclusively for foreigners to promote technology development and manpower training in free trade zones [3]. In contrast, the European FEZs concentrates subsidies on the shipbuilding industry in order to maintain its status as a shipping hub.

Suggestions for China's FEZs tax policy. It is necessary to accelerate the creation of the Law on FEZ. An example of such an act would be the US Foreign Trade Act and the New Regulations". The formulation of relevant tax policies to promote investment and trade within the legislative framework should be in line with the framework of tax reform and international practice to avoid contradictions with national tax laws. Through the enactment of the FEZs Law, the tax incentives in the FEZs will be integrated into a whole.

The development of internationally competitive taxation can help promote investment and trade in the FEZs. Lower Shannon free trade zones can be implemented with very strong relief incentives, which not only promote the development of high-tech industries in the zone, but also provide more jobs and reduce the unemployment rate. In addition, personal income tax incentives are crucial for the free trade zone to retain and attract top talent that is in short supply and to develop new industries.

Tax incentives should be increased reasonably and the scope of tax benefits should be expanded appropriately. For example, the government's preferential policies on value-added tax, income tax, consumption tax, and turnover tax for the region can reduce the operating costs of enterprises and enable them to invest more capital in product research and development, thus promoting the development of enterprises in the FEZs. The state should reasonably grasp the strength of preferences to attract foreign investment. The government

should moderately expand the scope of tax universal benefits, for example, the Shannon Free Trade Zone in Ireland has implemented a uniform low tax policy, but not for certain enterprises. This will enable companies to enjoy fair treatment, save business operation costs and promote industrial development in the zone, thus being able to attract more foreign investment.

Strengthen the management to promote the healthy transformation of the tax system in FEZs. The transformation of FEZs tax system cannot be a simple superposition of preferential policies at the national level and FEZs level, and it is necessary to strengthen the management for the problems arising in the process of transformation. The introduction of non-customs special supervision areas within the FEZs makes customs management more difficult.

Reasonable tax incentives, such as the government's preferential policies on VAT, income tax, consumption tax, and turnover tax for the region, can reduce the operating costs of enterprises and enable them to invest more capital in product development and promote the development of FEZs enterprises. The country should reasonably grasp the strength of the preferences to attract foreign investment. For example, the corporate income tax should be reduced by 15%. Bonded financial leasing of construction equipment, ships, etc. is allowed as well as installment payment for leasing business, and tariffs and VAT on financial leasing products are levied according to the rent determined by customs examination.

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ПУТИ ПОВЫШЕНИЯ ПРОИЗВОДИТЕЛЬНОСТИ ТРУДА В СЕЛЬСКОМ ХОЗЯЙСТВЕ

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Производительность труда является важнейшим показателем экономической эффективности предприятия в современной рыночной экономике и неотъемлемым условием повышения его конкурентоспособности. Необходимость поиска путей повышения производительности труда работников в сельском хозяйстве Республики Беларусь на современном этапе развития обусловлена несколькими причинами. Во-первых, в настоящее время в сельском хозяйстве используются административные, «ручные» подходы к организации оплаты и нормированию труда работников, не стимулирующие рост производительности. Во-вторых, у сельскохозяйственных предприятий существуют проблемы с выстраиванием бизнес-процессов, оптимизацией численности персонала. В-третьих, отсутствует единая комплексная унифицированная система управления производительностью труда в сельском хозяйстве. Кроме того, даже для сельскохозяйственных предприятий Беларуси, работающих над повышением своей эффективности и укреплением своих позиций в конкурент-