

artificial intelligence are already working in Amazon warehouses, reducing the need for warehouse workers, while increasing the rate at which they receive the goods they need. And Yandex has been running an autonomous device to deliver goods, parcels, and mail since 2019. The robot courier is already delivering in Moscow, St. Petersburg, Innopolis, Dubai, Seoul.

The use of artificial intelligence enables digital platforms to expand service offerings and meet growing customer needs [3].

Technology such as blockchain is gaining momentum, one of the main benefits of which is the elimination of intermediaries. This reduces the need to manage, record and verify transactions, consequently reducing or even eliminating any transaction costs. Blockchain is the basis of cryptocurrencies, the popularity of which is caused by the current level of technological development and the popularization of e-commerce. For example, since 2014, Microsoft has allowed customers to pay with bitcoins in its digital content store; bitcoins can also be used to buy a car on Avito.

Big Data is used for statistics, analysis, forecasting and decision-making. Modern computing systems provide instant access to massive amounts of big data. Many digital platforms use Big Data to analyze user data to determine user behavior. For example, Facebook uses tracking cookies, facial recognition, and analysis of likes.

Based on the trends identified, we can conclude that today's international digital platforms, trying to remain competitive in a dynamically changing external environment, use a wide range of tools aimed at attracting new users, improving the quality of service. Undoubtedly, this leads to an improvement in the quality of life of the population.

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IT BUSINESS DEVELOPMENT IN BELARUS

Information Technology has a great impact both on national economies in general

and on the daily life of the world's population in particular. The dynamic development of most industries is associated with the introduction of information and communication technologies. Every year there are more and more prospects for improving business efficiency and quality of life through the integration of information technology. The Republic of Belarus is no exception. The purpose of this work is to consider some features of this industry development.

The most significant factors influencing the competitiveness of the Belarusian IT industry: the geographical and cultural proximity of Belarus to Europe (Belarusian business ethics features are very similar to European and American ones); well-developed infrastructure; high level of education (Belarusian IT specialists are among the most highly qualified in the region); significant tax preferences.

IT business taxation. In recent years, the IT sector of Belarus has received considerable state support and has become one of the priority areas of the country's economy. The Republic of Belarus has concluded 65 international treaties on avoidance of double taxation. Hi-Tech Park residents do not pay value added tax (VAT); profit tax; land tax for land plots within the High Technologies Park; property tax on fixed assets located on the territory of the High Technologies Park; VAT on the importation of goods into the customs territory of the Republic of Belarus; customs duties. Non-residents of the High Technologies Park in the implementation of registered business projects in the field of new and high technologies are exempt from VAT on the sales of work performed (services rendered) on the registered business project in the territory of the Republic of Belarus [1].

Investment environment in Belarus. Belarus has a high potential for investment development. A strategically advantageous location that provides, among other things, direct access to the market of the EAEU countries, qualified labor resources, a developed logistics infrastructure – all this can attract a potential investor. Belarus has a number of preferential regimes that are useful for foreign companies in terms of their tax planning and optimization. Thus, preferential regimes are available in the free economic zones, Industrial Park “Great Stone”, High Technologies Park, when doing business in small towns, in the South-Eastern region of the Mogilev region, in the Orsha district. Investment activities on the territory of the country are regulated by the national and international regulations. The country has signed more than 60 bilateral agreements on the promotion and mutual protection of investments. Belarus also implements state policy of investment support in the form of government guarantees and centralized investment resources. In order to optimize the time costs of investors to study the nuances of taxation, the institute of tax consulting operates to protect their interests.

Legislation. In March 2018, the document signed by the President of Belarus, which experts called “revolutionary” and which gives serious competitive advantages in creating the digital economy of the 21st century and development of Belarus as an IT country – the Decree “On Development of the Digital Economy” – came into force. Its objectives are not only to attract global IT-companies and maintain a unique business climate for representatives of the sphere, but also to create a comfortable environment for people to live in the rapid growth of technology. The document, informally called the “Decree on HTP 2.0”, became the key document for the Belarusian High-Tech Park,

which is one of the priorities of the country's economic development due to the broad state support. The special legal regime here is fixed until 2049. The adoption of the decree led to active interest in the HTP: more than 100 new residents came to the Park in the first half of 2018, an absolute record. The abolition of visas for foreign workers and HTP resident founders also contributed to this. Experts note that the adopted decree opens up new opportunities for the development of innovations in Belarus, achievements in the most advanced areas from artificial intelligence to virtual reality.

IT-education in Belarus. Having a specialized higher education in IT-specialist is a definite plus when hiring, especially for positions that require analytical thinking, working with highly loaded systems. A number of technical higher educational institutions produce the corresponding specialists. Specialists without specialized education are offered courses that allow them to learn a new profession. About 80 joint laboratories function in higher educational institutions of Belarus. There are courses for children and to deepen the skills of IT practitioners.

For several years, Belarus has been successfully building the image of an IT country. Today, the state and prospects of the IT sphere in Belarus are already evaluated less positively, both by representatives of the sector and by various analytical agencies. The reason for this is the Covid-19 pandemic and the political crisis which affected all Belarusian economy. Also, the risk of IT companies' withdrawal from the Belarusian market has aggravated. From January 1, 2021, income tax for employees of HTP residents rose from 9% to 13%. A number of companies, including HTP residents, ceased their activities in Belarus. It is estimated that more than 10,000 IT specialists have left Belarus since 2020. At the same time, it is noted that many of them continue working in Belarusian IT companies, but are not on the territory of the Republic of Belarus.

It can be concluded that the IT industry in the Republic of Belarus is at a fairly high level of development and has a number of competitive advantages that allow it to be one of the regional leaders. Belarusian IT companies and IT specialists have earned a good reputation in the global market, established markets for IT services, and have established close relations with foreign companies. To date, the prospects of the IT market in Belarus depend on its ability to adapt to the socio-political difficulties in the country. Nevertheless, it is necessary to continue the development of the industry using the accumulated experience and competitive advantages to keep up with the world trends and not to lose the regional leadership.

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