

As noted in article 2 of the Economic Procedural Code of the Republic of Belarus, justice in the sphere of entrepreneurial and other economic activities is carried out by courts, considering economic cases according to the rules established by law. Justice is served by resolving economic disputes arising from civil, administrative, land, financial, and other public legal relations.

The normative legal acts that form the basis of legal regulation of economic activity also include the Civil Code of the Republic of Belarus, the Decree of the President of the Republic of Belarus "On the Development of Entrepreneurship," and many other laws.

Regarding the practice of punishments for economic crimes, the Prosecutor General's Office reports that the number of such wrongdoings has increased. If in 2020 there were 895 crimes against the order of economic activity, in 2021 there were 973, and in 2022 there were 1051. The major category comprises tax evasion facts (according to the data, the number of registered instances has nearly doubled).

However, the number of individuals found guilty has declined. From 2017 to 2022, the number of persons convicted of illegal business activity decreased by 6 times (from 62 to 10). In 2022, only one person was convicted of evading repayment of accounts payable, while in 2017, the verdict was announced against 67 people. In addition, the number of persons convicted under article 243 of the Criminal Code of the Republic of Belarus "Evasion of taxes and fees" has decreased from 268 to 82 over the past 5 years. This is due to the fact that business representatives try to prevent cases from reaching court or ending with an exemption from liability. Defendants in such circumstances nearly always try to find resources to avoid punishment after being detained.

Thus, the implementation of economic activity in the Republic of Belarus is regulated by the state through the regulatory framework, the activities of law enforcement agencies and courts considering economic cases, and other legal means.

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KENYA: POLITICAL TRANSFORMATIONS AND CONTEMPORARY CHALLENGES

Кения: политические преобразования и современные вызовы

Purpose: To identify development trends, key characteristics and challenges of Kenya's social and political situation

The Kenyan state system with a strong executive and legislature is a legacy of the past and due to a weak party culture is vulnerable to lobbying by interest groups.

Kenya's political system can be described as a centralised with strong executive and political parties with weak ideology. Owing to historical relations between ethnic groups, the ethnicity of the incumbent government also influences political dynamics and voter preferences. The 2010 Constitution [1] was a landmark achievement in overcoming ethnic tensions, as it introduced a system of decentralised governance and institutional reforms aimed at ensuring equality and accountability in the political system. However, national security concerns remain a significant challenge.

The first elections under the new Constitution in 2013 were won by the "Jubilee" coalition, which consists of two major political parties: the National Alliance Party (TNA) and the United Republican Party (URP). It is also a coalition of two major ethno-political groups as TNA President Uhuru Kenyatta is a Kikuyu and URP Vice President William Ruto is a Kalenjin (The African peoples of Kenya are divided into three language groups: Bantu, Nilo-Saharan and Afro-Asiatic. Bantu is by far the largest, consisting of Kikuyu, Kamba, Meru and Nyika, Luhya and Gusii peoples. Nilo-Saharan are represented by the languages of Kalenjin, Luo, Maasai, Samburu and Turkana - is the next largest group. The Afro-Asiatic peoples constitute only a tiny fraction of Kenya's population. They are divided between the Burji, Somali and the Oromo). However, the results of the 2022 elections show a significant change in the structure of the ruling coalition, with the president Ruto and his deputy Geoffrey Rigathi Gachagua representing one political party of URP [2].

The current coalition illustrates another characteristic of Kenyan politics: political parties are not institutionalized. Parties are formed purely for the purpose of contesting elections: few parties last longer than one electoral period. It should be noted that parties tend to operate along ethnic lines.

The government is an influential policy-maker and remains focused on making Kenya a middle-income country. The lack of a strong ideology among political parties results in manifestos outlining similar goals for social sectors. However, the ruling party's manifesto can still be used as a means of holding the government to account [3]. Other players active in the policy-making process include development partners, think tanks, civil society groups and the media [4]. However, their influence is declining, mainly due to the influx of Chinese investment and changing political dynamics.

As noted in the Fiscal Space Analysis (FSA) report [5], a major policy challenge that has emerged in recent years is the growing threat of terrorism. Security challenges include Harakat al-Shabab's response to Kenya's intervention in Somalia, which culminated in the Westgate shopping centre attacks in 2013 and the Garissa University College attacks in 2015.

As a number of historical events have shown, ethnicity plays an important role in shaping the political pattern. The existence of five relatively large factions, with none of them dominant, results in a government coalition that cannot include all groups and, as a result, some ethnicities feel underrepresented.

The Economist Intelligence Unit assessed Kenya as a "hybrid regime" [6] in 2022. The country received a score of 4 on the political terror scale, meaning that violations of civil and political rights have spread to a large part of the population. Killings, disappearances and torture have become a common part of life.

The research findings allowed us to determine the high level of centralization and institutionalization of the Kenyan executive power, the ideological weakness of the main political parties, and the key role of ethnic divisions in shaping the institution of power. National security and terrorism, as well as the challenges posed by ever-increasing economic factors, are clearly identified as major threats.

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TAXATION OF THE PROPERTY OF INDIVIDUALS, ANALYSIS OF THE CURRENT SYSTEM

Налогообложение имущества физических лиц, анализ действующей системы

Purpose: To study the taxation of the property of individuals and to analyze the system.