

The major risk of team building is the team member may become cynical of the organization. This could happen as a result of the organization holding team building events outside of the normal context in which the organization usually functions under. For example, if an organization hosts team building events when individual goals and efforts are the norm with the organizational culture, the team building event will have no lasting impact.

The best way to sum up is to quote a Swahili proverb: “A boat doesn’t go forward if each one is rowing their own way”.

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INFLUENCE OF TAXATION ON ATTRACTION OF DIRECT FOREIGN INVESTMENT IN THE REPUBLIC OF BELARUS

Attraction of foreign direct investment turns into one of the most important factors defining economic growth. It increases competitiveness of national economy, and also promotes its integration into world productions. Inflow of foreign investments to economy of the host country can accelerate development of the enterprises, increase quality of the human capital, create new workplaces, involve advanced technologies and stimulate their distribution to allied industries. Therefore the last two decades competition strengthening for global investments is noted. And, at this rate, it puts before the national governments serious tasks connected with development and carrying out difficult and complex measures of economic policy.

It is necessary to stop on impact of tax incentives on foreign direct investment inflow. There are a large number of researches of sensitivity of foreign direct investment to tax loading.

It is essential to remember that the taxation of profit is important and more depends on advantage of this project from the point of view of long-term prospect.

As well as in any state, in Belarus there are quite a large number of taxes. But for the foreign investor the priority includes:

- Corporate tax; value added tax; tax on real estate; land value tax; contributions to social protection fund

Apparently the government of the country tries to reform the tax legislation which finds the reflection in various international ratings. The most authoritative is the rating of the World bank "Ease of Doing Business Index". According to the latest survey concerning taxation Belarus took the 156th place.

The main task of foreign direct investment is the communication between policy of attraction of foreign direct investment and industrial policy. Therefore privileges concerning foreign direct investment should be developed and provided by the government concerning what industrial landscape the country would like to have in the future.

According to strategy of attraction of foreign investments till 2015, class green field investments (investment in high technological branches) and brown field (investment in acquisition state property) are of the highest the priority. The taxation in the host country is extremely important for investments of this class. In this regard it would be useful for Belarus to lead the following number of recommendations:

1. To create of a special support service for the investors who have already come to the country (aftercare services) which would help to solve the problems arising during implementation of projects (in particular tax);

2. To provide state grants to investors;

3. To reimburse for research and development:

- doubled write-off of expenses on technological development;

- increased write-off of the expenses connected with a royalty;

- potential partial forgiveness of the commercial debts;

4. To consider reforming of tax system:

- application of a principle 15-15-15 (reduction in tax for profit for 15%, the value added tax for 15 %, contributions to social protection fund);

- cancellation of a tax on dividends;

Attraction in wide scales of foreign investments into the Belarusian economy pursues long-term strategic aims of creation in our state modern society, of high

quality life. So, a large-scale investment is a necessary condition for our Belarusian economy to overcome the crisis.

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TRENDS AND FACTORS IN THE DEVELOPMENT OF THE EXPORT
POTENTIAL OF AN ENTERPRISE

The main role in the expansion of economic ties and growth of competitiveness in the national economy plays the export potential which has to be viewed in the system of economic potential of an export-oriented enterprise as its integral component, expressed in the volume export of competitive goods and services. The economic potential of export-oriented enterprises can be viewed as tools and resources that can actually be mobilized and used by an enterprise for achieving the aim within its in-corporate planning of industry and commerce in the domestic and foreign markets.

Shvydky V. defines export potential as a dynamically changing component of the economic potential, the organizational and technical structure of which provides stable sales volume with a set level of profitability in foreign markets in compliance with the mission and aims of the enterprise, taking into account the impact of external factors and internal state of the enterprise.

There are two development directions of export potential in modern economic situation. The first direction is connected with the increase of sales volume, expansion of the geographic and product boundaries, prevention of customers' claims, which is performed within a systematic approach to the planning of business processes in the organization. The second direction is based on the identification and integration of the elements of unrealized export potential through the development of individual projects.

There are different approaches to the classification of factors that influence export potential in the economic literature. There are several main groups of factors: characteristics of the company (size, international expertise, international experience,