

So electronic commerce will play a major role in the way small, medium, and large companies conduct business either with their consumers, other businesses or both. It is critical to understand the e-commerce market early in the game and to understand how e-commerce changes your business model. Now is the time to reconsider the way you are doing business and how you should approach the new global electronic community. Your competitor is thinking about this very thing.

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*Данная работа посвящена изучению и исследованию сущности налоговой политики, определению основных направлений, функций и роли налогового регулирования в экономике Республики Беларусь. На мой взгляд, этот вопрос заслуживает должного внимания, так как создание эффективной системы налогообложения является одной из важнейших задач любого государства.*

## **TAX POLICY: ESSENCE, BASIC DIRECTIONS, FEATURES OF REALIZATION IT IN THE REPUBLIC OF BELARUS**

Few economic themes as easily cause polemic as the taxes. Though the majority of people agree that neither government nor modern society can survive without them, the taxes are more often criticized than approved. But as it was noted by B. Franklin many years ago that «the taxes are immutable», it is necessary for everybody to have at least initial representation about the taxes as a basics of the tax policy.

It is impossible and senseless to speak about efficiency and stability of the economic growth of the state without paying due attention to the tax policy.

The taxation is required to provide government with the money necessary to purchase the goods and services it requires to carry out its functions. So the tax policy represents the tool of accumulation of money resources for maintenance of development of the state.

Besides the maximal attraction of means in the budget, the tax policy pursues also other purposes.

The main functions of the tax regulation are fiscal, economic and control.

The efficiency of the tax policy depends on a number of the objective and subjective factors such as a degree of development of the tax laws and security of the budget from inflation; a level of organization of the tax regulation and so on.

As to Belarus it is of great importance to study the experience of the tax policy of the countries with the developed economy.