

Customs Service protects the national economy and makes it more stable and secure using reasonable protective measures. State conducts an active and integral policy in the economic field, and the customs authorities carry out tasks connected with ensuring economic security and protection of economic interests of the country, with the help of an effective mechanism of customs and tariff regulation.

Currently, the export of goods to foreign markets has become a leading sector of the national economy, while the import satisfies a significant part of the demand on the domestic market. At the same time, excessive transparency of some product groups undermines the internal competitive advantages of domestic producers.

The share of imported products exceeds an economic safety threshold. In order to protect domestic producers, imported goods are subject to import customs duties, which are measures of customs and tariff regulation. Effective carrying out of customs and tariff regulations of foreign trade depends on the consideration of all the factors determining the validity of setting the rates of customs duties. The Customs tariff, as the most common tool of state regulation of foreign trade, is to perform protective function. However, overuse of the customs tariff as a tool to obtain revenue by collecting customs duties leads to the appearance of such negative effects of economic and social kind as shortage of goods on the domestic market, higher prices for certain types of goods, illicit trafficking of goods and vehicles, etc. So the economic role of customs tariffs is to create cost barriers that increase the price of imported goods. This confirms the fact of goal-oriented application of duties to stimulate the development of certain economic sectors, to align the structure of the economy.

The activities of customs bodies affect not only the development of international trade relations, but also domestic economic processes. The most important tasks are the correctness of the determining of customs duties and taxes, as well as the efficiency of identification of smuggled goods. The solution of these problems prevents "unfair" competition of the counterfeit goods on the domestic market, which are sold at unfair prices. Thus, the customs authorities play an important role in ensuring the economic security of the country.

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WORKING ABROAD AND ISSUES OF PENSION PRO VISION

According to Ministry of Internal Affairs, the number of working migrants going abroad to work on a labour contract basis in 2013 came to 5 715 people. The results of the research project "The impact of migration on the socio-economic indicators: the experience of Belarus", carried out with the support of Belorussian public policy fund, showed that the outflow of migrant workers that remain unregistered is 30 times as big as registered labour migration.

Generally, the primary incentive for labour migration is the desire to improve the financial position. As a rule the present consumption is valued higher than the

future consumption, so people go abroad to earn for today, but do many of them think about their future, about the possibility of social insurance and provision of pensions? Unfortunately, not. Many of those working abroad receive their salary in envelopes, and do not pay any taxes on social security in Belarus. However, it is never too late to remind people about the importance of establishment of insurance relationships with the country of their habitual residence.

So the goal of the present research is exploring the issue of old-age pension provision in the Republic of Belarus for Belarusian people working abroad. The specific research issues under examination study are as follows:

- The right of citizens of the Republic of Belarus to receive benefits in Belarus when working abroad;
- The way the length of service is calculated when working abroad;
- The way in which the obligatory insurance contribution is paid when working abroad;
- The issue of pension provision for people going abroad for permanent residence.

In the course of research I have analyzed the basic legislative acts of the Republic of Belarus and its international agreements in the sphere of social insurance and provision of pensions, on the grounds of which I managed to create the overall picture of regulation of pension provision in Belarus.

The right to receive a state pension provision in the Republic of Belarus results from the realization of the three fundamental conditions specified in the Law of the Republic of Belarus on pension provision.

In conclusion, I'd like to note that timely information on opportunities of pension provision for people working abroad could not only allow these people to plan their career more expediently but also alleviate possible poverty and provide social welfare and high standard of living, which is the ground for economic growth.

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IT BUSINESS-INCUBATOR

Nowadays economic development of countries is directly related to the ability to produce competitive products. The most efficient is the transition to innovative development. The object of the research is business-incubators. The subject of the following research are the main characteristics of business-incubators, the efficiency of business-incubators in terms of small business. The main aim of this work is to prove the efficiency of IT business-incubators in the Republic of Belarus. Thus, to achieve this aim the following tasks were suggested: to analyze the scientific and economic literature, to study the experience of foreign and Belorussian currently existing IT business-incubators, to analyze the services of business-incubators.

An integral part of this process is the creation and operation of a business-incubator. In the Republic of Belarus the activity of business-incubators is regulated by the decree of the Council of Ministers № 640 of June 6, 1997. "Of small business