

- the tax system should have a minimum of unjustified benefits, be linked to the General pricing policy and wage growth;

- taxes should give more freedom to entrepreneurship, investment, scientific and technological progress, and so on.

The application of the above measures in practice will lead to more reliable and complete accounting of taxes and fees and improve the financial condition of business entities.

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RENEWABLE ENERGY SOURCES: DEVELOPMENT OF USE IN MODERN CONDITIONS

Возобновляемые источники энергии: развитие использования в современных условиях

The aim of this paper is to assess the potential of using RES and to formulate promising directions of its development in the Republic of Belarus.

Since ancient times, mankind has used various types of natural resources to generate heat and energy. However, the excessive use of natural resources has led to the threat of climate change and the negative impact of the production and use of energy on the environment and human health. This has made it necessary to find clean and renewable sources of energy. Renewable energy, that is «green energy», is energy that is collected from renewable resources that are naturally replenished on a human scale, such as sunlight, wind, rain, waves and geothermal heat.

Meantime, in the search for a replacement for irreplaceable natural resources (coal, oil and gas), humankind has long looked to alternative sources of energy. Renewable energy usually tops the list of changes the world can make to prevent the worst effects of global warming. Solar energy and wind do not emit carbon dioxide and other greenhouse gases, which contribute to increasing ambient temperatures. A growing sector creates jobs and helps to reduce electricity costs. All these factors have contributed to the revival of renewable energy in recent years.

Thus, renewable energies are increasingly being used in various States, as they are considered to be optimal from the point of view of environmental security, energy and, as a consequence, the economic security of the State. Energy security depends on energy independence, which is determined by many factors. The country's own energy supply is key. In 2018, the figure for the Republic of Belarus was 15.5 per cent, the remaining 84.5 per cent coming mainly from Russia.

To sum it up, every year, about 6 million tons of spent fuel are produced and mined in the Republic of Belarus. We can notice, among the extracted, procured and produced fuel and energy sources in the territory of the Republic of Belarus, oil and peat fuel dominate the production. The gross consumption of fuel and energy resources in the Republic during the period under analysis is increasing, the rate of change of 2018 was 7.3%. The most used type of renewable energy sources in the Republic still remain wood fuel.

In the Republic of Belarus, the share of renewable energy sources in gross consumption was 6.2 per cent in 2018 and increased by 15 per cent compared to 2010. Foreign experience shows that this figure is considerably lower in the Republic. For example, several countries that have met their 2020 mandatory targets for RES capacity development are currently identified: Denmark (36.1 per cent versus 30 per cent), Estonia (30 per cent versus 25 per cent), Greece (18 per cent) and etc.

The conducted research has shown that, the lack of practical experience in certain areas, the insufficiency of domestic investment resources and the difficulty of attracting foreign investment have contributed to the country's lag. In this connection, Belarus has developed a concept for the National Strategy for Sustainable Social and Economic Development of the Republic of Belarus up to 2035. Despite the challenges, the trend towards increasing the use of local fuel and renewable energy resources is positive and sustainable in the country and relies on both Belarusian and foreign financing.

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FEATURES OF DOING BUSINESS IN MUSLIM COUNTRIES

Особенности ведения бизнеса в мусульманских странах

West and East differ significantly in understanding and doing business. This is facilitated by different history, traditions, culture and religion. The most common approach to doing business in the East is *collectivism* [1]. The cell of society there is