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**THE PROCESS OF INNOVATIVE ACTIVITY STIMULATION IN THE REPUBLIC OF BELARUS:
THE COMPARATIVE ANALYSIS WITH FOREIGN COUNTRIES**

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The article considers the ways and main issues of innovative activity stimulation in the Republic of Belarus. It also examines the concepts of innovation and the innovation policy. It analyses the system of stimulation of innovative activity in different countries, reveals the mechanism of application of tax incentives in the organization of innovative activity in the Republic of Belarus.

In modern conditions the basis of dynamic development of any economic system performs innovative activities, providing a high level of competitiveness. The degree of development of national innovation sphere forms the basis for sustainable economic growth. In order to enhance innovation processes in a number of countries since the mid 1980-ies the national innovation system has been formed, acting as the basis of development of innovative economy. The innovative system allows you to increase the intensity of economic development of the country through the usage of effective mechanisms to receive, impart and use the results of scientific and technological activities in commercial practice. The mechanism of formation and realization of scientific-technical and innovation policy in the countries of the world community is different because in different countries there is different ratio of functions between state and market, there are different organizational structures of management science. However, in countries with a market economy similar patterns of development of production and the same approach to innovation are used, in particular long-term trends and consequences.

Currently there are a number of legislative acts aimed at regulation of innovative activity in Belarus as well as there is the activity of subjects of innovative infrastructure. However, the majority of normative legal acts have only declarative and fragmented characteristics. The current situation requires the adoption of more effective measures to enhance innovation activity in the Republic.

The fundamental legislative act of the Republic of Belarus is the Law "On state innovation policy and innovation activity in the Republic of Belarus" of 10 July 2012 № 425-Z.

The purpose of the state innovation policy is to create a favorable socio-economic, institutional and legal environment for innovative development and competitiveness of the national economy.

The main tasks of state innovation policy are:

- ensuring economic and social development of the Republic of Belarus through the effective use of the intellectual resources of the society;
- ensuring legal regulation, stimulating innovative development of the national economy;
- formation and comprehensive development of the national innovation system, ensuring its integration into the global innovation system taking into account national interests;
- creation of favorable conditions for innovative activity, including investments in this sphere;
- incentives of authors (co-authors) innovation;
- stimulating the creation and development of legal entities which are carrying out innovative activity, and stimulation of activities of individual entrepreneurs in the innovation sphere;
- promotion and development of market innovation;
- creation of favorable conditions for access of subjects of innovative activity to material, financial and intellectual resources necessary for the implementation of innovative activity;
- promotion of the establishment and innovation infrastructure development;
- development of public-private partnership in the sphere of innovative activity;
- forecasting technological development;

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- organization of training, retraining and advanced training of personnel in the sphere of innovative activity;
- development of international cooperation in the field of innovation;
- ensuring public interests (e.g. defence and national security) in the field of innovation [1].

There are various methods of state incentives in the field of science and innovation. Effects on the stimulating object methods are divided into direct and indirect [2].

Direct methods of stimulation that are actively used by foreign countries include budget financing, crediting, subsidizing of interest rates under credits for research and development, provision of public space on preferential terms for implementation of research and innovation activities, as well as government contracts.

Among the indirect methods of management is also traditionally allocated tax depreciation and regulation of credit and financial policy, price control, liberalization of the tax and depreciation laws. The most important is the role of tax incentives which are used to encourage those activities that are a priority from the point of view of the state. As international experience shows, the main form of tax incentives for the development of research and innovation are tax credits [3].

The legislation of the Republic of Belarus stipulates a number of significant benefits and preferences for taxes, fees (duties), rentals and other areas aimed at creating favorable conditions for implementation of innovation.

The tax legislation of the Republic of Belarus provides many types of tax incentives, the actors engaged in the innovation and research activities, including relief, drawing from the tax base, lowering tax rates, loss carry forward, tax holidays and changing the term of tax payment; of particular importance in stimulating the innovation activity are given tax deductions (Table).

Table – Forms of support of innovative activity in the Republic of Belarus (on the example of the value-added tax)

Ordinary tax rate	Concessionary tax rate	Object of concessional tax treatment
20%	INCOMING (exemption in case of import on the territory of the Republic of Belarus)	
	0%	Equipment, devices, materials and components designed to perform scientific research, experimental design and experimental technological work that were imported by Belarusian residents
		Imported by companies producing laser-optic equipment, goods, adopted by such organizations in the composition of the laser-optical equipment and are not produced on the territory of the Republic of Belarus, as well as the equipment and tooling used for the production of laser optical engineering
		Technological equipment, accessories and (or) spare parts to it, imported by residents of Park of high technologies
		Seed imported for scientific purposes and state variety trials
	OUTGOING (exemption of turnover on realization on the territory of the Republic of Belarus)	
	0%	Research, experimental design, experimental-technological works, registered in the state register
		Property rights to objects of industrial property
		Property rights to results scientifically-technical activity, and material objects relating to these rights
		Goods (works, services, property rights) carried out by residents of Park of high technologies

Source: own elaboration based on [4].

Systematization of approaches to tax stimulation of innovative activity abroad highlights the following benefits for businesses:

- additional tax credits on income tax (taxallowance).

In the world practice the notion of "tax relief" is used to indicate the amount to be the full or partial exclusion from the tax base when calculating the amount of tax. The discount is set at a percentage of the value of the implemented technique and is 5.3% in Japan (for electronic machinery and equipment), 50% in the UK (for 1st year of operation of new equipment, technology, materials, etc.), 10-15% in Canada (depending on the development site the location of the company – mastered or undeveloped areas of the country) and 100% in Ireland. In the US tax relief on investment applies only to power equipment;

- research tax credit (USA, Japan, Mexico, Italy, Canada, France);
- special preferential terms of write-off of fixed assets ("free" depreciation in great Britain, Ireland);
- investment tax credit (USA);
- reduced rates of VAT on goods innovative of destination (Germany, Sweden, Italy) [5].

Adopted in 1999 in France "innovation Law" regulates the complex activities of direct and indirect nature, primarily through the formation of a new innovative business. Thus, in particular, it involves improving the mobility of research staff public research centers. The increasing links between universities and industrial enterprises in the sphere of development of small innovative business; simplification of procedures for creation of high-tech business [6, p. 154]. In the UK the issue of granting tax privileges in the field of innovative activity are governed by the following normative legal acts: the Law on income tax and corporate tax (1988); the Finance Act (2000); Law on Finance (2002), leadership DTI (2004), containing criteria for the assignment of activities to innovation.

Thus, at this stage of the innovation process, fundamental research should apply the maximum preferential treatment with the usage of budgetary funds, as scientific research and innovation entities only if such research and innovation can yield positive results and high profits in short period of time. The tax stimulation of innovative activities should be actively applied at the stages of applied Sciences.

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THE CONCEPT OF SUSTAINABLE URBAN MOBILITY DEVELOPMENT OF NOVOPOLOTSK

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The article represents the concept of stable urban mobility of Novopolotsk, main goals, objectives and mission. We offer possible solutions and means to make Novopolotsk more convenient for life.

In 1990s public transport occupied a very high percentage of the whole urban movement structure in Central and Eastern Europe. In some cities 80-90% of travels were those of public transport. This situation has changed for the last 15 years and the share of public transport is considerably smaller then it was before. The reason for this is not only the larger number of cars, but also the infrastructure backwardness, public transport wear as well as old ways of exploitation and lack of resources. So in order to stop the decline of passenger traffic it is necessary to make public transport attractive. Constantly growing share of private motor transport results in air pollution, makes negative impact on the climate, increases noise, traffic jams ruin peaceful life of the citizens. That's why these problems must be solved sharing experience and knowledge [1, p. 6].

European countries as well as all other countries pay much attention to the development and implementation of the urban mobility concept. Novopolotsk is not an exception.

Stable urban mobility concept for Novopolotsk has been developed as a sixth stage of the "German Federal Government Support Program of Belarus". This Program has been implemented by both Dortmund and Minsk educational centers. The Program has been an important part of the Belarusian-German cooperation for ten years. It greatly contributes to the development of understanding between people as well. The "pilot" projects of the Program showed that non-governmental organizations, based on its experts' competence can really help public authorities to solve problems in some Belarusian cities and regions.

The concept of stable urban mobility for Novopolotsk is a perspective view, made up by representatives of local authorities, relevant organizations and independent experts. It is based on the principles of stable development. It is a logical continuation of the Local Agenda-21 "In the interests of present and future generations", adopted by Novopolotsk in 2010 [2, p. 4].

The policy of stable mobility has a new look not only at the development of transport system, but also at the future of Novopolotsk as a city convenient for life. This will help to define the priorities and select the