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UDC 336.22

**THE CONDITION OF TAXATION IN THE CONTEXT OF ECOLOGIZATION,
DIFFERENT SYSTEMS AND WAYS OF ITS PROMOTION**

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The article is devoted to emissions of polluting substances into the air in the Republic of Belarus. It also gives the information about costs in the field of environmental protection.

The primary purpose of the environmental tax is the environmental protection. All legal acts in the environmental field are aimed at maintaining the purity of air and nature in our country. All highly developed countries use an environmental tax in favor of environmental protection, but Belarus applies environmental tax without much impact on the environment. According to the given information, significant conclusions can be made on the impact of the Belarusian environmental tax.

From the table 1 we can conclude that, in general, the emission of harmful substances such as sulfur dioxide is being decreased, however, there is still no reduction of this emission for each year. For example, in 2009 the emissions have exceeded up to one hundred, but have twice exceeded the rate of 75,200 tons in 2005, this rate we are taking as the point of origin.

Table 1 – Emissions of sulfur dioxide into the air

Air emissions (thousand tons).	2005	2006	2007	2008	2009	2010	2011	2012
Stationary sources	73,9	87,7	80,6	63,8	139,5	51,7	44,4	63,7
Mobile sources	1,3	1,5	1,5	1,6	1,3	2,6	2,7	2,7
Total:	75,2	89,2	82,1	65,4	140,8	54,3	47,1	66,4

Source: [1].

The situation with nitrogen dioxide is more pernicious than with sulfur dioxide (Table 2). But, from the table, you can see that emissions from mobile sources are spoiling the statistics. According to the law, environmental tax does not apply mobile sources, if we take into account that every year mobile technology is improving, we can make a positive outlook for the future.

According to the table 3, we can see the benefits of the environmental tax. Since 1995, emissions have decreased and it is certainly a small victory for the environmental taxation, but the table 4 shows that we also have negative information on some given factors.

Table 2 – Emissions of nitrogen dioxide into the air

Air (thousand tons).	2005	2006	2007	2008	2009	2010	2011	2012
Stationary sources	59,1	61,1	55,2	54,1	55,7	57,1	52,8	52,8
Mobile sources	94,2	107,1	106,6	116,4	109,7	99,9	104,9	105,7
Total:	153,3	168,2	161,8	170,5	165,4	157	157,7	158,5

Source: [1].

Economics

Table 3 – Emissions of polluting substances into the air from stationary sources of individual cities (thousand tons)

	1995	2006	2007	2008	2009	2010	2011	2012	2013
Minsk	58,4	40,4	33,2	37,1	49,4	30,9	25,7	26,6	25,1
Vitebsk	15,6	5,6	4,5	4,3	6,9	3,7	4,9	4,8	3,8
Novopolotsk	81,6	64,0	80,0	58,6	63,9	50,3	51,2	67,8	53,5
Mogilev	29,3	7,9	7,1	7,2	12,0	6,5	6,9	6,8	6,5
Brest	4,0	3,5	3,2	3,0	401	2,9	3,0	3,5	3,7
Gomel	15,4	15,2	12,2	13,4	17,4	11,3	8,8	9,2	7,2
Grodno	16,2	13,7	12,2	12,3	16,4	11,5	10,7	11,9	10,6

Source: [1].

Table 4 – The concentration of nitrates in the river water

	2005	2006	2007	2008	2009	2010	2011	2012
The Berezina	5,22	4,56	5,31	5,66	4,60	4,91	3,72	5,54
The Western Dvina	1,19	1,28	1,06	1,06	0,79	0,88	1,24	2,92
The Dnieper	4,16	5,18	5,35	5,40	3,98	3,98	4,60	4,21
The Neman	2,48	2,17	4,47	4,87	5,22	6,46	5,40	4,34
The Western Bug	4,16	5,53	6,86	5,75	4,78	4,78	5,45	3,90
The Sozh	3,23	3,85	3,98	3,85	3,27	2,65	3,59	3,28

Source: [1].

The environmental tax, as was shown from the table 4, does not affect the concentration of nitrates in the river water. Moreover, the amount of pollution is not only reduced, but, as shown, has been slowly but surely growing in the recent years. Taking into account how many funds are being spent in this field (Table 5), this fact upsets and gives the cause for the concern. It turns out that there are gaps in the environmental policy. In practice, it is prepared and used not right and with mistakes or faults.

From the table 5 we can see the results of the environmental taxation in our country. We spend more and more each year, but the result in some branches is barely noticed, and sometimes has even negative forms. The positive effect of the environmental tax is presented by the amount of funds that have been invested in this area. Perhaps, we should use the experience of Scandinavian and Western European countries, that is (experience) very successfully implemented not only in their countries, but also in Eastern Europe. In Belarus, in my opinion, it is possible to take advantage of this knowledge, and apply this environmental policy in our country. That means, environmental tax in the EU encourages different enterprises not only to the limitation of emissions of harmful substances into the atmosphere, but also to the modernization of existing equipment, ecologization of different technology with its production and evaluation. Partly, due to the environmental taxation, the rejection of dangerous nuclear energy has begun in European countries, and the usage of solar energy, which is inexhaustible and effective, is being carefully and rapidly studied. Our country is far from this success, but nothing is impossible. Of course, the mentality of people affects greatly the various environmental reforms. While in other developed countries the view on the topic about the profitability of the environmental protection and the usage of resource activities for human society and the state prevails, it all happens because there is a stereotype attitude to the environment as the extra cost in Belarus. It leads to the isolation of the economy and the environment from managing, and provokes the increase of environmental problems. An important reason for the negative environmental trends is also underestimated from real economic value of natural resources and services. At the same time environmentally balanced option is lost in comparison to traditional solutions.

The perspective direction for promotion the environmentally friendly behavior on various enterprises is the introduction of specific environmental taxes on production, on usage of harmful environmental products, on dangerous technologies, and preferential taxation of environmentally friendly products and services should be applied. Special environmental taxes can be taken from producers or consumers as the percentage ratio from products, technologies, materials, that are potentially harmful, or are causing contamination in the recycling process (fuel and petroleum products, lubricants), consumption (leaded gasoline, pesticides, fertilizers). To increase their effectiveness, the accumulation of funds, subsequently intended on environmental measures in the framework of environmental programs, must be used.

Table 5 – Costs on environmental protection (in billions of rubles)

	1995	2007	2008	2009	2010	2011	2012	2013
Total cost of environmental protection	2.132	1.253	1.519	1.744	2.002	3.467	6.117	7 134
including:								
Current costs of environmental protection	1.564	971	1.178	1.296	1.587	2.720	5.234	6 171
that includes:								
costs on environmental protection	1.381	818	991	1.117	1.363	2.386	4.659	5 527
that includes:								
the protection and rational use of water resources	1.019	532	623	719	889	1.607	3.247	3 723
air protection	273	137	186	176	219	378	691	847
environmental protection from industrial waste	63	133	163	193	217	357	614	792
costs on renewals of basic assets, aimed at environmental protection	153	36	41	30	37	45	114	119
costs on maintaining reserves and national parks, biotechnical measures for the conservation, and reproduction of wild animals	28	61	72	58	95	140	270	288
investments in fixed assets aimed at environmental protection and rational use of natural resources	568	282	341	448	415	748	883	964
that includes:								
the protection and rational use of water resources	383	97	135	177	221	241	337	422
air protection	111	93	91	177	93	188	231	330
the protection and rational use of land (without land reclamation)	68	75	101	81	83	104	241	148

Source: [1].

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UDC 659.1.011.4

OUTDOOR ADVERTISING IN NOVOPOLOTSK

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It is known that advertising is an integral part of the market economy, encouraging the development of economic potential as an individual city, and the country as a whole. In this article, we consider one of the types of advertising - outdoor advertising.

Outdoor advertising – this is a natural tool of the economy and an important regulator of the market system. Today, outdoor advertising has become not only an integral part of urban design, being one of the most flexible and convenient ways of advertising, which allows to establish contact with the consumer and convey to him the specific information about the product and its brand [1].