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STATE SUPPORT OF THE AGRICULTURAL ORGANIZATIONS IN THE REPUBLIC OF BELARUS

The agro-industrial complex is the most important constituent of the economy of the Republic of Belarus where the production which is vital for society is made and the considerable economic potential is concentrated. A fundamental unit of the agro-industrial complex is agriculture. And the condition of all economic capacity of the country, level of food security of the state and a social and economic situation in the society depends on the level of its development. Therefore the most important integral element of the state regulation of agriculture is the state support of the branch and the producers of agricultural production [1].

In the Republic of Belarus the state support of agriculture is provided at the expense of the Republican budget and local budgets. These funds are distributed according to various state programs created for these purposes. Taking into account the approaches and requirements of the "Agreement on Common Rules of the State Support of Agriculture" the state support is provided in the form of:

- 1. Direct money transfer from the budget:
- financing of governmental activities on the development of agriculture realization of which has important social economic consequences (preservation of soil fertility, melioration, scientific research, compensation and reimbursement of interests on loans issued by banks and other directions);
- the state support directed to the implementation of target programs of the development of agro-industrial complex and large investment projects that require substantial resources, with long payback periods;
- support of the current activity of agricultural organizations (purchase of mineral fertilizers, means of plants protection, fuels and lubricants, renewals etc.).
- 2. Provisions of guarantees in repayment of a principal debt on the credit issued by banks and interests on credit.
 - 3. The total or partial renunciation from tax collection to the budget:
- installment of the delayed obligations on payment of taxes and other obligatory payments in the Republican and local budgets to the organizations;

- a delay and payment by installments of the price of the agricultural machinery to the legal bodies which received the agricultural machinery acquired on the terms of long-term rent (leasing);
- installments to the agricultural organizations of debt on payment of economic sanctions, administrative penalties in the form of the penalties, a penalty fee applied by tax authorities for the violations of the tax laws.
- 4. Preferential provision of goods and services (reduction of the tariffs for heat energy to the hothouse organizations) [2].

These approaches provide the access to the public funds to producers of agricultural commodities, regardless of the form of ownership, subordination and size.

LITERATURE

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