

TAX BENEFITS AS A MEASURE OF SOCIAL PROTECTION OF PERSONS WITH DISABILITIES IN THE REPUBLIC OF BELARUS

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НАЛОГОВЫЕ ЛЬГОТЫ КАК МЕРА СОЦИАЛЬНОЙ ЗАЩИТЫ ИНВАЛИДОВ В РЕСПУБЛИКЕ БЕЛАРУСЬ

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Currently, the problem of people with disabilities, their adaptation to life in society, the interaction and attitude of society to such a social group as the disabled, is considered one of the most pressing and serious in the modern world.

According to information provided by the World Health Organization, more than 1 billion people have some form of disability. This equates to almost 15% of the total population. From 110 million (2.2%) to 190 million (3.8%) of people 15 years and older experience significant difficulties in functioning. Also, disability rates are increasing due to the aging of the population and the growing burden of chronic health problems [1].

Disability is not only the existence of a person's health problems. This is a complex phenomenon that reflects the relationship between the characteristics of the human body and the characteristics of the society where a person lives. Disability in the modern world is considered as one of the global problems affecting virtually all areas of society and the state.

The increase in the number of people with disabilities continues, which forces states to improve the policies implemented for people with disabilities, remove obstacles to the approach of modern society to the needs of people with disabilities, and overcome the isolation of this group of the population.

The Convention on the Rights of Persons with Disabilities, which is a fundamental act in the field of enshrining the rights of persons with disabilities, establishes measures to be taken by the States parties to this Convention to create an enabling environment for the realization of the rights of persons with disabilities [2]. The Convention clarifies the obligations that are imposed on states to ensure the social protection of persons with disabilities, as well as to create the necessary measures for the realization of their rights under international law and national legislation. In 2015, the Republic of Belarus ratified this Convention and, thus, assumed the obligation to ensure the realization of the rights of persons with disabilities in the state.

According to official statistics of the Ministry of Labor and Social Protection in the Republic of Belarus, the number of persons with disabilities who are registered with the agencies for labor, employment and social protection as of November 1, 2018 is 568.032 thousand people, of which 480.8 thousand people are persons aged 18 years and over and 31.757 thousand are children under the age of 18 years. The proportion of persons with disabilities in the total population is among adults - 6.1%, among children - 1.5% [3].

The social character of the Belarusian state is manifested primarily in relation to the most vulnerable, needing support and special care and attention of the population, including the disabled. According to art. 47 of the Constitution of the Republic of Belarus, citizens are guaranteed the right to social security in old age, in the case of illness, disability, loss of a breadwinner and in other cases provided by law; the state takes special care of war and labor veterans, as well as those who have lost their health while protecting state and public interests [4]. Social protection, social work with persons with disabilities is based on constitutional and legal installations and guarantees, proclaimed in the Basic Law of the Republic of Belarus.

Today, the Government of the Republic of Belarus considers people with disabilities as one of the priority groups of the population in terms of social security and social assistance.

In recent years, the state has been actively working on the legal, organizational, financial support for the social protection of persons with disabilities. Much attention is paid to improving the level of income of persons with disabilities and improving the quality of life.

In order to ensure the protection of this social group, a whole system of tax benefits has been developed and is in effect in the republic, which is provided by the state because of the high level of social vulnerability of this population group.

In accordance with article 35 of the Tax Code of the Republic of Belarus (hereinafter referred to as TC), tax benefits are granted to certain categories of payers under this Code and other acts of tax legislation, as well as international treaties of the Republic of Belarus, advantages over other payers, including the possibility not to pay tax, tax (fee) or pay them in a smaller amount. Due to this, their position becomes more advantageous in comparison with other participants of tax relations [5].

In the tax laws of many European countries there are norms that establish tax benefits for people with disabilities. For example, Germany and the United Kingdom provide for the exemption of transport tax them in accordance with local legislation.

In the Republic of Belarus, in the Special Part of the Tax Code, several types of tax benefits have been established for persons with disabilities:

1. According to art. 209 TC invalids I and II groups, regardless of the causes of disability, disabled since childhood, disabled children under the age of eighteen years are entitled to tax deductions in the amount of 155 Belarusian rubles per month;
2. Disabled people of I and II groups are exempt from property tax if residential buildings with non-residential buildings (if any) are in their ownership. An important condition for the granting of this benefit is the absence of those able-bodied persons registered at their place of residence (art. 228 TC);
3. The next tax relief for persons with disabilities is exemption from the payment of land tax on a land plot, which belongs to an individual with a disability of I or II group, if there are no registered able-bodied citizens. As well as the land tax exemption is established by art. 239 TC: "land plots that are not located at the place of residence of disabled persons of groups I and II and provided to such persons for their personal subsidiary farming, gardening, collective gardening, haymaking, grazing of farm animals, country cottage and garage construction are exempt from land tax regardless of registration at the place of their residence of able-bodied persons";
4. Disabled people of I or II groups in accordance with Art. 286 TC is reduced by 50% of the established amount of the state duty for issuing a permit to allow a vehicle to participate in road traffic in respect of a vehicle owned by them;
5. Disabled veterans are exempt from state duty in the commission of notarial acts (art. 285 TC). Also, this article provides that persons with disabilities are exempted from the state duty in the prosecution authorities for reviewing supervisory complaints against court decisions.

These benefits in accordance with the law are granted to persons with disabilities as individuals. However, all these benefits are provided by the Tax Code only for disabled people of groups I and II, but in the Republic of Belarus three groups of disabilities are established in accordance with the Resolution of the

Ministry of Health of the Republic of Belarus “On Approval of the Instruction for Determining the Group of Disability” No. 61 dated August 12, 2002 does not guarantee the provision of any tax benefits for persons with disabilities group III. Therefore, they are in a more vulnerable position, and the state, thus recognizing the importance of protecting persons with disabilities, cannot fully ensure it.

One of the possible ways to solve this problem is to provide equal tax benefits to people with disabilities in all groups. For what it is necessary in the articles of the Tax Code not to indicate specific groups of disability, but to use the general concept of “disabled”, meaning by people with disabilities of all groups. Such provisions will ensure equal social protection of all groups of persons with disabilities in the Republic of Belarus.

Thus, tax benefits set forth in the tax legislation of the Republic of Belarus can be considered as an effective way to increase the level of social protection of citizens with disabilities in the territory of the Republic of Belarus. However, at the same time, in the tax legislation in the field of preferential taxation there are no legal norms regulating the provision of benefits for disabled persons of group III. Making such changes in TC is necessary to bring national legislation in line with international standards that provide for the protection of all persons with disabilities without exception.

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