

вынуждена балансировать между двумя тенденциями:

1) обеспечение полноты поступления доходов в федеральный бюджет при должном осуществлении таможенного контроля;

2) содействие развитию бизнес-сообщества путем создания благоприятных условий для привлечения инвестиций в российскую экономику посредством максимального упрощения таможенных процедур и формальностей.

Существующие возможности таможенных органов Российской Федерации позволяют успешно решать эти две задачи, однако все более динамичное развитие мировой торговли, информационных технологий, а также новые угрозы и вызовы требуют выхода на новую, качественно иную ступень развития администрирования таможенных платежей.

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PROBLEMS OF ENTREPRENEURIAL ENVIRONMENT OF GEORGIA IN THE FIELD OF SMALL BUSINESS

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ABSTRACT

The article deals with modern problems of the business environment of Georgia related to the development of small business. The authors analyze theoretical problems and, at the same time, pay special attention to substantiating the main directions of implementation of foreign experience in Georgia, as well as the prospects for the formation and development of a favorable business environment in the country.

Keywords: Small business, entrepreneurship, implementation.

One of the central institutions and the main driving force of modern economy is entrepreneurship. Today, entrepreneurship is the most important sphere of the economy, driving the main factors of production and ensuring the economic growth of any country. One of the main directions of business development is small business.

World experience shows that small business plays an essential role in the economic process. Small business promotes support at an appropriate level of economic competitiveness; acceleration of innovation processes; the formation of the middle class and the growth of employment; approximation of the production of goods and services to the consumer and expansion, renewal of its range; business activity necessary for economic growth. The development of small business ensures the development of a competitive environment. Competition stimulates enterprises to find a new one, contributes to overcoming inertia, gives an innovative dynamic to its development.

Innovative activity of small enterprises and their ability to use new technologies are striking, as they are

often poorly provided with resources, have a small research budget and unskilled labor.

In Georgia, the market successfully operates those enterprises that develop innovative activities, creating new products, technologies or improving human capabilities. The spread of new technologies plays an important role in the economy, forcing it to revive, and the small business sector to be dynamic and productive, for example, the spread of computers has reduced the costs in many small businesses.

Another important aspect of the activity of small enterprises in Georgia is the creation of a middle class, which so far is not comparable in size and influence to that which exists abroad. The growth of the middle class is evidence of a "civilized", "developed" society. Unfortunately, the middle class, in the classical sense, is practically absent in Georgia. In cities there is an interlayer (according to various estimates of Georgian specialists, from 9% to 14% of the population), which can be conditionally classified as middle class. In the main part, it is unstable, has no significant ownership, because of the weakness of its position is not capable

of having a real impact on economic development. At the same time, it can be argued that in Georgia the transition from full employment in social production to a system of economic activity that meets the criteria of a market economy took place. The total number of employees in the small sector of the economy today is 631316 people, who produce products up to 35 million GEL annually¹.

Small business reacts flexibly to changes in consumer demand, leading it to account for personalized demand. This is due to the fact, that the small business of modern Georgia is predominantly regional and local. Suffice it to say that in all regions of the country without exception, entrepreneurs 90% use local resources and satisfy the needs of the local market with a range of coverage from one to three or four administrative districts. In addition, it is the small enterprises that are actively responding to the changing needs of the population, creating new products, services, ways of delivering them to the buyer or manufacturing. Innovation of small enterprises makes them more competitive, which is especially important in the modern global market.

The business activity of small business plays an important backbone role in creating a regional and local economy: the actually established territorial specialization of small business has allowed it to supplement the "big" economy and form a relatively holistic, integrated economic structure for regions and municipalities, cities and rural areas. This business in all territories confidently occupied those niches that opened with the liquidation of the state monopoly on economic activity and which were not immediately captured by large and medium capital. The branch structure of small business in each region is a direct reflection of the formation of the local market, consumer opportunities of the population and business entities. This gives grounds to say that economic activity, development and sustainable dynamics of small business largely predetermines the economic growth of Georgia.

Thus, it is obvious that the level of development of small businesses directly determines the degree of development of the economy of the region and the state as a whole.

From the experience of countries with developed market economies, it is known, how the overall situation and level of development of the business environment affect the situation of small businesses. Practice shows that each of them has developed a state policy for the development and support of small businesses. To implement this policy, special state and public organizations have established. In the United States, for example, since 1953, the Small Business Administration operates, which provides comprehensive support to small businesses, which includes:

- Special technical assistance through the implementation of various local programs;

- Ensuring working relationships between a small contractor and federal customer agencies;
- Search for new ways of cooperation between small entrepreneurs, customers and partners, creating a more friendly communication environment when providing information to small entrepreneurs.

A certain system of state support for small businesses has developed in the EU countries. So, the main regulatory documents include:

- Provision of soft loans with a preferential interest rate and a grace period;
- Direct subsidies to small and medium-sized enterprises;
- Support for educational and qualification improvement programs;
- Support services for the collection, processing and dissemination of information necessary for small and medium-sized enterprises;
- Support for services that provide economic and technical advisory services to small and medium-sized businesses;
- support of applied research and technical development; support for the creation of new jobs, especially for the categories of persons with disabilities;
- Support for the economic development of the regions.

For example, in Germany, the state financial group KfW Group has established, which provides preferential loans to small enterprises in Germany. In addition to financial assistance, the German state also provides small business and active information support through the organization of comprehensive consultations for entrepreneurs of all stages of business development.

In China, small business support is carried out by the various programs and tools developed and applied by central and local financial institutions that provide ongoing financial support to small businesses. In addition, as a measure of state support for small business, the Government of China provides for the reservation of the share of state orders (at least 25%); participation in the implementation of programs and projects in the field of foreign economic activity; preferential terms in the provision of information and production and technology support, retraining of personnel.

The main indicators of support for small and medium-sized enterprises by the developed countries of the world community we have resulted in the table, after analyzing which it is possible to judge the role in the economy and society that the state assigns to entrepreneurs.

Thus, the policy of state support of small business abroad is a conscious formation by the state structures of economic and legal conditions and incentives for the development of a favorable business environment.

¹Data of the Georgian National Statistical Service, access mode:

http://www.geostat.ge/?action=page&p_id=211&lang=geo

Country \ Index	Country						
	USA	CANADA	JAPAN	GERMANY	FRANCE	ITALY	GR. BRITAIN
The share of small and medium businesses in the country's GDP, %	52	43	51,6	57	49,8	55	52
Share of SMEs in total employment, %	50,1	47	69,5	69,3	56,6	71	55,5
The share of small and medium-sized businesses in the number of enterprises, %	97,6	99,8	99,2	99,3	97,6	99,2	99,1
Annual financial support to SMEs (\$ billion)							
On the infrastructure of support	0,8	0,45	1,64	1,8	1,5	5,05	1,37
On loans	21,6	22,8	39,9	61,9	9,2	15,2	6,3
On guarantee	1,67	3,36	*	-	4,7	-	6,3
State order and subcontracts	Nationwide order search system						
Infrastructure of services for small and medium business							
Financial and credit services	The nationwide system of banks, funds, investment and insurance companies						
Information centers	1100	521	313	374	600	1200	450
Business incubators and techno-parks	1100	521	13	33	34	50	45
Social Centers	330	186	11	182	216	26	471
SME Development Centers	20	15	Сеть	Сеть	26	123	60
Export Promotion Centers	118	41	186	90	41	-	98
Public support	Lobbying of interests of small and medium business by public, business, professional associations at all levels of the legislative and executive branches						

* private loans

The conditions in which modern Georgian entrepreneurs are forced to work differ from foreign ones. The Law of Georgia defines the main directions of state support and development of small enterprises, basic forms and methods of state regulation and incentives are established. More than half of entrepreneurs (60%) believe that the state should broadly inform the business about the available forms of support and the conditions for obtaining it. Such information is now available, however, entrepreneurs who do not use Internet services do not know where it is published, and therefore are practically unaware of how and under what conditions it is possible to get support. Business training is especially in demand for growing companies under the age of 10 years. We believe that an effective system of business education for executives of growing enterprises would allow business to less painfully survive the difficulties of growth, would give a new impetus to development.

Thus, in Georgia, it is necessary to create a well-thought-out system for supporting small enterprises, through which a turn will be made to positive processes in the economy, to the creation of a favorable business environment.

The tax policy of the state is of special importance for the development of entrepreneurship and the formation of a favorable business environment. In countries with developed market economies, the taxation system creates conditions for the development of production and the formation of the state budget. So, in the

USA, when creating a new enterprise, the so-called "first year bonus" works, when tax breaks reach 50%, and the state itself repays about 90% of loans received by small businesses in commercial banks.

In Europe, there is a certain division of responsibilities and functions, in which direct, including tax support (tax incentives), is provided to entrepreneurs mainly in specific EU member states. At the same time, the European Union itself undertakes to complement the national measures, in particular, for creating favorable conditions for the activities of small enterprises on the single market, including through European legislation and the law in the field of taxation. In many EU countries, newly created small businesses are generally exempted from taxes. A striking example is France: during the first two years small businesses do not pay taxes to the local budget and are exempted from collecting for joint-stock companies. In these two years, income tax is also considered at a lower rate.

Unfortunately, in Georgia the tax policy is characterized by insufficient flexibility and complexity of the adopted laws, excessive rigidity and centralization. With all declared or real aspirations of the authorities to alleviate the tax burden of small businesses (for example, in the past 10 years, a reduction in the number of taxes from 22 to 6), he almost does not perceive tax innovations as a serious incentive to develop and exit from the "shadow". In the main part, small entrepreneurs are extremely interested only in a favorable attitude and in the property support, first of all, of local

authorities, but the latter, due to the impersonality of tax flows coming from small businesses (and especially those sent to the "center") are not motivated to efficient development this important component of the business environment.

Thus, modern tax policy should stimulate the development of effective forms of entrepreneurship create conditions for raising the level of small business production and its profitability.

Administrative barriers in recent years are one of the most acute problems hampering the development of small and medium-sized businesses. This phenomenon not only hampers the development of business, but also contributes to the care of small and medium-sized enterprises in the "shadow" economy.

In view of the foregoing, we can say that ensuring a favorable business environment in the small business

will not only give tangible benefits to entrepreneurs, regions and the state, but will also bring public benefits in the form of a significant socio-economic effect.

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КОНКУРЕНТОСПОСОБНОСТЬ ЖЕЛЕЗОБЕТОННЫХ ДОРОЖНЫХ ПЛИТ

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АННОТАЦИЯ

В данной статье рассматривается проблема производителей и потребителей железобетонных изделий. Особое внимание уделяется железобетонным дорожным плитам, их описанию и представлению о них потребителей. На основании проведенных и проанализированных опросов выделяются характерные особенности рекламной деятельности в данном направлении.

ABSTRACT

This article considers the problem of producers and consumers of concrete products. Special attention is given to reinforced concrete road plates, their description and representation of consumers. On the basis of the conducted and analyzed survey identifies typical features of advertising activity in this direction.

Ключевые слова: конкурентоспособность, железобетон, дорожные плиты, качество изделий.

Keywords: competitiveness, reinforced concrete, road slabs, the quality of the products.

В настоящее время при строительстве дорог различного назначения применяется морально устаревшая, дорогая и «медленная» технология асфальтобетонного покрытия. Данная технология не всегда пригодна для климата России, так как требует частого ремонта покрытия и приводит в финансово-технологический тупик. Выходом из него могло бы стать использование бетонных изделий, в частности применение железобетонных дорожных плит.

Железобетонные дорожные плиты производятся из тяжелых бетонов и напряженной или ненапряженной арматуры, предназначаются для прокладки временных и постоянных дорог, обустройства аэродромов и площадок под движение многотоннажного автотранспорта и строительной техники. Железобетонные дорожные плиты являются неотъемлемой частью современного дорожного строительства, так как при сегодняшних темпах возведения промышленных и жилых зон, необходимо обеспечить высокопрочные и долговечные подъездные пути [1].

Например, современные дорожные плиты способны выдержать нагрузку транспорта Н10 и Н30 (нагрузка Н-10 может использоваться только для проезда легковых автомашин весом не более 10 тонн, либо в качестве пешеходных зон, нагрузка Н-

30 предназначена для проезда большегрузного транспорта массой до 30 тонн), а также применяются при температурах до -40°С и могут использоваться в любых климатических зонах нашей страны. Железобетонные дорожные плиты значительно сокращают время прокладки дорог, а их устройство оказывается зачастую значительно дешевле укладки асфальтобетона. Если предполагается масштабное строительство продолжительностью в несколько лет, то целесообразно использовать дорожные плиты, так как асфальт за длительное время эксплуатации придет в полную непригодность. Дорожные плиты просты в применении и легки в укладке. Для устройства дорог и взлетных полос на аэродромах используются плиты дорожные, рассчитанные на повышенные нагрузки. Применять такие плиты можно не только при обустройстве аэродромов, но и при возведении любых строительных дорог. Дорожные железобетонные плиты характеризуются ровностью укладки и обеспечивают дорожное полотно оптимальным сцеплением и безопасностью при использовании. Плиты дорожные могут быть выполнены в абсолютно различных конфигурациях, что позволяет воплотить любые строительные проекты при прокладке дорог [2].

Несомненным преимуществом дорожных плит