

## ОСОБЕННОСТИ И ИННОВАЦИИ ФИНАНСОВОЙ И НАЛОГОВОЙ ПОЛИТИКИ В РОССИИ И В УСЛОВИЯХ НОВЫХ ВЫЗОВОВ

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*Аннотация.* В статье рассматриваются основные направления налоговой и финансовой политики в России и Польше в связи с новыми обстоятельствами и факторами, влияющими на экономику этих стран. В первую очередь, под такими факторами подразумеваются последствия пандемии коронавируса в отношении бизнеса в различных областях, в том числе, в сельском хозяйстве.

*Ключевые слова:* налоги, пандемия, бизнес, налогообложение, цифровизация, налоговые органы, льготы, освобождения от налогов, отсрочка уплаты.

## FEATURES AND INNOVATIONS OF FINANCIAL AND TAX POLICY IN RUSSIA AND POLAND IN THE CONTEXT OF NEW CHALLENGES

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*Abstract:* The article describes the main directions of tax and financial policy in Russia and Poland in connection with new circumstances and factors affecting the economies of these countries. First of all, such factors mean the consequences of the coronavirus pandemic on businesses in various fields, including agribusiness.

*Keyword:* Taxes, pandemic, business, taxation, digitalization, tax authorities, benefits, tax exemptions, deferred payment.

Since the beginning of 2020, the whole world has been affected by the pandemic of the new unknown virus Covid 19, including Russia and Poland. Many scientists have begun to analyze when this pandemic will end and what the

consequences will be for the economy and society. The global pandemic COVID-19 has contributed to an unprecedented situation. It has affected the existence of every human being, the way of life of entire communities and the functioning of almost all sectors of the economy. No one was really prepared for the effects of the COVID-19 crisis. After more than a decade of high and stable economic growth, governments had time to build up sufficient reserves to prepare for the next recession. Nevertheless, the need for further assistance programs to alleviate the economic pressure caused by the COVID-19 explosion and the inevitable economic downturn has become a challenge for most countries in the world. Once again, non-standard monetary policy instruments based on quantitative easing were implemented. The astronomical magnitude of emergency support packages for businesses has again made it clear that the costs of previous financial crises were in fact borne by ordinary taxpayers. The banking sector is a critical component of any economy, without which it is impossible to restore the level of economic activity to the pre-pandemic state. Although banks are now better capitalized and better prepared (because of high level of bank digitalization) than in the two previous global crises, namely caused by subprime lending and linked to euro area sovereign debt problems, but the COVID-19 pandemic could become one of the most serious challenges they will face. Banks are already the main institutions distributing public aid. The stability of the banking sector is therefore crucial in the context of the crisis affecting individual sectors, such as hotels, restaurants, farmers and other agricultural individual entrepreneurs, transport, tourist offices, services, many industries, exhibitions, cultural, leisure and recreational activities, etc. The scope and conditions of financing provided by banks will become a determinant of the scale of business failure and the level of structural unemployment. The development and digitalization of the banking system is now of great importance also in view of the fact that the bulk of payments have moved to the online format, which requires active development of secure and proven services and online platforms. Multinational company Accenture released a report titled "How COVID-19 is Changing Retail" as part of its annual Global Consumer Pulse Research in November 2020. The study surveyed about 9 thousand consumers around the world in order to study their expectations from companies and brands after the pandemic. Accenture experts say that in order to meet the growing needs of customers, it is important for companies to develop new products and services, as well as increase investment in digital technologies and maximize the potential of their offline stores by rethinking their format and location. According to experts, Global trends in consumer behavior, as well as the findings of the global team, confirm what is happening in daily practice in Russia. In particular, the growing share of conscious consumption, the increased need for the safety of digital and offline shopping experience, the sensitivity of shoppers to service and the responsibility of stores amid cautious spending - all these trends are already visible in Russian retail. The study found that the main priority for consumers was health. (78% of respondents). At the same time, the fears of financial instability increased among consumers (the number of those concerned

about this increased from 37% in March to 50% in November 2020). The study also shows that business responsibility becomes very important for consumers. Buyers believe that businesses need to get involved in solving global social and environmental problems (66% of those surveyed). The same percentage of respondents expect retail chains to make decisions in this direction - for example, to increase the number of products made from sustainable materials on the shelves. The coronavirus has contributed to the emergence of hobbies in people. So in April, the interest of citizens in cooking and baking increased fourfold, and people's hobby for home decor, gardening increased by 65%. The growth of e-commerce and Omni channel services will continue. The e-commerce segment showed the fastest growth in 10 years: in the first 4 months of 2020, the volume of this market increased by 27% (for comparison, growth for the whole of 2019 was 16%). Analysts also expect the e-commerce market to grow by 169%, driven by shoppers who do not shop online or rarely shop online as of November 2020. Shoppers have appreciated the safety and convenience of online shopping and will continue to use this method of shopping even though the stores are physically open. Accenture research figures show that as of November 2020, 54% of shoppers use contactless payments (87% will do so in the near future), 54% order goods via apps (84% in the future), 47% use home delivery (82% in the future), 44% buy through social networks (80% in the future). The economies of almost half of the countries in Eastern Europe are heavily dependent on the dynamics of oil prices, especially exporting countries, in particular Russia, which currently faces a classic shock of changing terms of trade on the energy market. More and more countries are imposing restrictions on movement and other measures aimed at curbing the epidemic, so the demand for oil is falling at record rates. Oil has fallen by almost 50% since the beginning of 2020 and continues to do so, despite the fact that Organization of the Petroleum Exporting Countries (OPEC) members, Russia, and a number of other countries have agreed to reduce oil production until 2022. Stronger measures against the spread of the pandemic are provoking a significant reduction in demand. The Russian currency is still getting weaker, provoking an imbalance in the budget. And also, of course, it is very difficult time for agribusiness of Eastern Europe countries, such as Russia and Poland. For example, despite of consumer preference of cooking and eating at home, and rising factors of sales of farmers products for individual families using online farmers websites and shops, farmers loses a good opportunity for saling their products (such as meat, milk, milk products, eggs and etc.) to big state or private organisations like kinder gardens, schools, universities, penitenciaris and other, because of mostly distant type of work and high risk potential. Also, many European (including Russian) agriculture fur farms suffers from unknown consequences of Coronavirus on animals. So, more than 17 million of minks were killed in Denmark in reason of preservation of rising Corona cases of animals and fur farm workers. In Russia today, animals are not massively killed, but the burden on agribusiness has been increased, in particular, the Rosportebnadzor very often conducts viral research on farms and among workers. A large number of reports

are requested. This interferes with production. It is also worth noting that many industries in Russia received support in the form of subsidies and deferred payments and tax reporting, and received tax incentives. But the Russian agriculture sector has not been recognized as affected by the coronavirus. This makes it very difficult for small and medium-sized businesses of Russian farmers due to the difficult economic situation.

### Literature

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## ЦИФРОВИЗАЦИЯ РАСТЕНИЕВОДСТВА: ПРЕИМУЩЕСТВЕННЫЙ И ЗАТРАТНЫЙ АСПЕКТЫ

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**Аннотация.** В статье проводится анализ процесса цифровизации растениеводства.

**Ключевые слова:** цифровизация, АПК, растениеводство, умная ферма.

Сельское хозяйство является одной из консервативных отраслей экономики. Низкая маржинальность, зависимость от погодных и климатических условий, а так же от колебаний цен на удобрения, ГСМ и готовую продукцию препятствуют активному развитию растениеводства. Но в последние 5 лет отрасль АПК подошла к этапу неизбежности массовой автоматизации процессов и цифровизации (рисунок 1). В недалеком будущем внедрение цифровых устройств и технологий глубокой переработки растениеводческой продукции позволят увеличить урожайность на 60% без использования генной инженерии и гербицидов. Все чаще употребляется термин "умная ферма".

Умное фермерство заключается в основном в следующих инновациях[1]:

- сбор и анализ проб почвы (почвенные датчики влажности, температуры и т.д.);
- карты урожайности, мониторы урожайности, навигационные GPS-системы(использование дронов, беспилотников и т.д.);